SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.

ORIGINAL
FILE COPY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

FILED

DEC 12 1996

JOHN S. ... CLERK
District Court of Appeal
...

VOLUME II
BOOK 1 OF 1

WATER MINIMUM FILING REQUIREMENTS

Containing

IEDULES A & B - RATE BASE AND OPERATING INCOME
for
Amelia Island through Dol Ray Manor

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE
04725 MAY 11 1992
FPSC-RECORDS/REPORTING

Case Nos. 1D98-0713 and 1D98-0727
Florida Water Services Corporation vs. Florida Public Service Commission ("PSC"); Sugarmill Woods Civic Association, Inc. vs. Southern States Utilities, Inc. and the PSC
vs. Joseph J. DeRouin, et al.
PSC Docket No. 920199-WS

DOCKET NO. 920199-WS
VOLUME II
BOOK 1 OF 11

SCHEDULES A & B
WATER RATE BASE (A) and OPERATING INCOME (B)

TABLE OF CONTENTS

SYSTEM NAME	COUNTY	RATE BASE SCHEDULE A	OPERATING INCOME SCHEDULE B
Amelia Island	Nassau	1 - 27	28 - 59
Apache Shores	Citrus	60 - 86	87 - 118
Apple Valley	Seminole	119 - 145	146 - 177
Bay Lake Estates	Osceola	178 - 204	205 - 236
Beacon Hills	Duval	237 - 263	264 - 295
Beecher's Point	Putnam	296 - 322	323 - 354
Burnt Store	Charlotte/Lee	355 - 381	382 - 413
Carlton Village	Lake	414 - 440	441 - 472
Chuluota	Seminole	473 - 499	500 - 531
Citrus Park	Marion	532 - 558	559 - 590
Citrus Springs Utilities	Citrus	591 - 617	618 - 649
Crystal River Highlands	Citrus	650 - 676	677 - 708
Daetwyler Shores	Orange	709 - 735	736 - 767
Deltona Utilities	Volusia	768 - 794	795 - 826
Dol Ray Manor	Seminole	827 - 853	854 - 885

Water Rate Base

Historical Test Year Ended 12/31/91

Amelia Island - 1518

Nassau County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	3,644,727	(56,550)	3,588,177	A-5 (W)
2 Utility Land & Land Rights	76,390	0	76,390	A-5 (W)
3 Non-Used & Useful	(55,265)	0	(55,265)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(1,078,632)	19,739	(1,058,893)	A-9 (W)
6 CIAC	(1,901,238)	0	(1,901,238)	A-12 (W)
7 Accumulated Amortization of CIAC	286,862	0	286,862	A-14 (W)
8 Acquisition Adjustments	(79,861)	0	(79,861)	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	25,930	0	25,930	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	63,918	0	63,918	C-7 (W)
12 Working Capital Allowance	20,259	2,321	22,580	A-17 (W)
13 TOTAL WATER RATE BASE	1,003,090	(34,490)	968,601	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	3,644,727	(56,550)	3,588,177	A-5 (W)
2	Utility Land & Land Rights	76,390	0	76,390	A-5 (W)
3	Non-Used & Useful	(55,265)	0	(55,265)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(1,078,632)	19,739	(1,058,893)	A-9 (W)
6	CIAC	(1,901,238)	0	(1,901,238)	A-12 (W)
7	Accumulated Amortization of CIAC	286,862	0	286,862	A-14 (W)
8	Acquisition Adjustments	(79,861)	0	(79,861)	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	25,930	0	25,930	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	63,918	0	63,918	C-7 (W)
12	Working Capital Allowance	20,259	(648)	19,611	A-17 (W)
13	TOTAL WATER RATE BASE	1,003,090	(37,459)	965,631	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(78,441)	(34,658)	(56,550)	A-5 (W)
3					
4	2.				
5					
6					
7		(78,441)	(34,658)	(56,550)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	21,198	21,198	21,198	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(2,918)	(1,459)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		21,198	18,280	19,739	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(648)	(648)	(648)	A-17 (W)
38					
39	2.				
40					
41					
42		(648)	(648)	(648)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	2,321	2,321	2,321	A-17 (W)
45					
46	2.				
47					
48					
49		2,321	2,321	2,321	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(57,891)	(17,027)	(37,459)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(54,922)	(14,057)	(34,490)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 19393 ENDED 12/15/86**	3,208,672
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/15/86 BALANCE**	3,208,672
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	3,208,672
7	1987 Additions	345,931
8	1987 Retirements	1,465
9	1987 Adjustments	0
10	1987 Net Additions	344,466
11	**12/31/87 BALANCE**	3,553,138
12	1988 Additions	62,078
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	62,078
16	**12/31/88 BALANCE**	3,615,216
17	1989 Additions	22,518
18	1989 Retirements	1,385
19	1989 Adjustments	0
20	1989 Net Additions	21,133
21	**12/31/89 BALANCE**	3,636,349
22	1990 Additions (A/C 101)	39,155
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	39,155
27	**12/31/90 BALANCE**	3,675,504
28	1990 General Plant Reallocation Adjustments *	49,399
29	**12/31/90 ADJUSTED BALANCE**	3,724,903
30	1991 Additions (A/C 101)	(7,572)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(34,658)
34	1991 Net Additions	(42,230)
35	**12/31/91 BALANCE**	3,682,673

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 INTANGIBLE PLANT										
2 301.1 *Organization*	78,441	(43,784)	0	34,658	(78,441)	(34,658)	(0)	56,549	(56,550)	(0)
3 302.1 Franchises	1,713	1,530	0	3,243	0	0	3,243	2,478	0	2,478
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5 SOURCE OF SUPPLY & PUMPING										
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	144	0	0	144	0	0	144	144	0	144
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	84,693	0	0	84,693	0	0	84,693	84,693	0	84,693
11 *308.2 Infiltration Galleries*	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	172,361	0	0	172,361	0	0	172,361	172,361	0	172,361
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	17,600	0	0	17,600	0	0	17,600	17,600	0	17,600
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
16 WATER TREATMENT PLANT										
17 303.3 Land & Land Rights	70,313	0	0	70,313	0	0	70,313	70,313	0	70,313
18 304.3 Structures & Improvements	35,274	0	0	35,274	0	0	35,274	35,274	0	35,274
19 320.3 Water Treatment Eq.	6,865	0	0	6,865	0	0	6,865	6,865	0	6,865
20 *339.3 Other Plant & Misc.*	0	0	0	0	0	0	0	0	0	0
21 TRANSMISSION & DISTRIBUTION										
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	70,644	0	0	70,644	0	0	70,644	70,644	0	70,644
25 331.4 Transm. & Distribution	2,618,836	0	0	2,618,836	0	0	2,618,836	2,618,836	0	2,618,836
26 333.4 Services	171,266	922	0	172,188	0	0	172,188	171,727	0	171,727
27 334.4 Meters & Meter Installation	103,747	24,477	0	128,224	0	0	128,224	115,986	0	115,986
28 335.4 Hydrants	168,349	0	0	168,349	0	0	168,349	168,349	0	168,349
29 *339.4 Other Plant & Misc.*	8,089	0	0	8,089	0	0	8,089	8,089	0	8,089
30 GENERAL PLANT										
31 303.5 Land & Land Rights	6,180	(206)	0	5,974	0	0	5,974	6,077	0	6,077
32 304.5 Structures & Improvements	29,809	737	0	30,546	0	0	30,546	30,178	0	30,178
33 340.5 Office Furniture & Equipme	15,359	249	0	15,608	0	0	15,608	15,484	0	15,484
34 340.51 Computer Equipment	20,247	7,348	0	27,595	0	0	27,595	23,921	0	23,921
35 341.5 Transportation Equipment	19,800	1,528	0	21,327	0	0	21,327	20,564	0	20,564
36 342.5 Stores Equipment	150	37	0	187	0	0	187	168	0	168
37 343.5 Tools, Shop & Garage	7,865	(146)	0	7,719	0	0	7,719	7,792	0	7,792
38 *344.5 Laboratory Equipment*	1,667	117	0	1,784	0	0	1,784	1,726	0	1,726
39 345.5 Power Operated Equipment	10,615	(914)	0	9,701	0	0	9,701	10,158	0	10,158
40 346.5 Communication Equipment	3,083	243	0	3,327	0	0	3,327	3,205	0	3,205
41 347.5 Miscellaneous Equipment	963	247	0	1,210	0	0	1,210	1,086	0	1,086
42 348.5 Other Tangible Plant	828	42	0	870	0	0	870	849	0	849
43		0								
44 INTANGIBLE PLANT	80,154	(42,254)	0	37,901	(78,441)	(34,658)	3,243	59,027	(56,550)	2,478
45 SUPPLY & PUMPING	274,798	0	0	274,798	0	0	274,798	274,798	0	274,798
46 *WATER TREATMENT PLANT*	112,452	0	0	112,452	0	0	112,452	112,452	0	112,452
47 TRANSM. & DISTRIBUTION	3,140,931	25,400	0	3,166,331	0	0	3,166,331	3,153,631	0	3,153,631
48 GENERAL PLANT	116,567	9,282	0	125,849	0	0	125,849	121,208	0	121,208
49										
50 TOTAL PLANT IN SERVICE	3,724,903	(7,572)	0	3,717,331	(78,441)	(34,658)	3,682,573	3,721,117	(56,550)	3,664,567
51 LAND & LAND RIGHTS	76,493	(206)	0	76,287	0	0	76,287	76,390	0	76,390
52 TOTAL PIS LESS LAND	3,648,410	(7,366)	0	3,641,044	(78,441)	(34,658)	3,606,286	3,644,727	(56,550)	3,588,177

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contr. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	2,478	0	0	2,478	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	0	0	0	0	0%	0
7 304.2 Structures & Improvements	144	0	0	144	27%	39
8 305.2 Collect. & Impound.	0	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	84,693	0	0	84,693	27%	22,867
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	172,361	0	0	172,361	27%	46,537
13 310.2 Power Generation Eq.	0	0	0	0	0%	0
14 311.2 Pumping Equipment	17,600	0	0	17,600	8%	1,408
15 339.2 Other Plant & Misc.	0	0	0	0	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	70,313	0	0	70,313	0%	0
18 304.3 Structures & Improvements	35,274	0	0	35,274	0%	0
19 320.3 Water Treatment Eq.	6,865	0	0	6,865	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	0	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reservoirs	70,644	0	0	70,644	0%	0
25 331.4 Transm. & Distribution	2,618,836	19,600	0	2,599,236	0%	0
26 333.4 Services	171,727	0	0	171,727	0%	0
27 334.4 Meters & Meter Insallation	115,986	0	0	115,986	0%	0
28 335.4 Hydrants	168,349	1,260	0	167,089	0%	0
29 339.4 Other Plant & Misc.	8,089	61	0	8,028	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	6,077	0	0	6,077	0%	0
32 304.5 Structures & Improvements	30,178	0	0	30,178	0%	0
33 340.5 Office Furniture & Equipment	15,484	0	0	15,484	0%	0
34 340.51 Computer Equipment	23,921	0	0	23,921	0%	0
35 341.5 Transportation Equipment	20,564	0	0	20,564	0%	0
36 342.5 Stores Equipment	168	0	0	168	0%	0
37 343.5 Tools, Shop & Garage	7,792	0	0	7,792	0%	0
38 344.5 Laboratory Equipment	1,726	0	0	1,726	0%	0
39 345.5 Power Operated Equipment	10,158	0	0	10,158	0%	0
40 346.5 Communication Equipment	3,205	0	0	3,205	0%	0
41 347.5 Miscellaneous Equipment	1,086	0	0	1,086	0%	0
42 348.5 Other Tangible Plant	849	0	0	849	0%	0
43						
44 **INTANGIBLE PLANT**	2,478	0	0	2,478		0
45 **SUPPLY & PUMPING**	274,798	0	0	274,798		70,851
46 **WATER TREATMENT PLANT**	112,452	0	0	112,452		0
47 **TRANSM. & DISTRIBUTION**	3,153,631	20,920	0	3,132,711		0
48 **GENERAL PLANT**	121,208	0	0	121,208		0
49						
50 **TOTAL PLANT IN SERVICE**	3,664,567	20,920	0	3,643,647		70,851
51 **LAND & LAND RIGHTS**	76,390	0	0	76,390		0
52 **TOTAL PIS LESS LAND**	3,588,177	20,920	0	3,567,257		70,851
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				1.94%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	70,851	0	70,851	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(14,386)	0	(14,386)	A-9 (W)
4 Other (Net Aquisition Adjustments)	(1,200)	0	(1,200)	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	55,265	0	55,265	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 19393 ENDED 12/15/86**	649,788
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/15/86 BALANCE**	649,788
2	1986 Additions	3,270
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,270
6	**12/31/86 BALANCE**	653,058
7	1987 Additions	82,767
8	1987 Retirements	1,465
9	1987 Adjustments	0
10	1987 Net Additions	81,302
11	**12/31/87 BALANCE**	734,360
12	1988 Additions	87,847
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	87,847
16	**12/31/88 BALANCE**	822,207
17	1989 Additions	88,886
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	88,886
21	**12/31/89 BALANCE**	911,093
22	1990 Additions	95,190
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	95,190
26	**12/31/90 BALANCE**	1,006,283
27	1990 General Plant Reallocation Adjustments *	23,258
28	**12/31/90 ADJUSTED BALANCE**	1,029,541
29	1991 Additions	98,181
30	1991 Retirements	0
31	1991 Adjustments	(18,280)
32	1991 Net Additions	79,901
33	**12/31/91 BALANCE**	1,109,442

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 INTANGIBLE PLANT									
2 301.1 Organization	21,198	(0)	21,198	(21,198)	(21,198)	0	21,198	(21,198)	0
3 302.1 Franchises	583	62	645	0	0	645	614	0	614
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5 SOURCE OF SUPPLY & PUMPING									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	11	4	16	0	0	16	14	0	14
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	32,909	2,823	35,732	0	0	35,732	34,321	0	34,321
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	16,096	4,925	21,021	0	0	21,021	18,559	0	18,559
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	873	880	1,753	0	0	1,753	1,313	0	1,313
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 WATER TREATMENT PLANT									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	(2,415)	1,069	(1,346)	0	0	(1,346)	(1,881)	0	(1,881)
19 320.3 Water Treatment Eq.	2,743	312	3,055	0	0	3,055	2,899	0	2,899
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 TRANSMISSION & DISTRIBUTION									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	12,165	1,909	14,075	0	0	14,075	13,120	0	13,120
25 331.4 Transm. & Distribution	805,687	60,903	866,590	0	0	866,590	836,138	0	836,138
26 333.4 Services	35,374	4,293	39,667	0	0	39,667	37,521	0	37,521
27 334.4 Meters & Meter Installation	28,331	5,799	34,131	0	0	34,131	31,231	0	31,231
28 335.4 Hydrants	34,655	3,741	38,396	0	0	38,396	36,526	0	36,526
29 339.4 Other Plant & Misc.	3,210	324	3,533	0	0	3,533	3,371	0	3,371
30 GENERAL PLANT									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	3,941	754	4,695	0	0	4,695	4,318	0	4,318
33 340.5 Office Furniture & Equipment	4,955	1,032	5,988	0	0	5,988	5,472	0	5,472
34 340.51 Computer Equipment	2,542	3,987	6,529	0	2,918	9,447	4,535	1,459	5,994
35 341.5 Transportation Equipment	12,525	3,427	15,952	0	0	15,952	14,239	0	14,239
36 342.5 Stores Equipment	46	9	56	0	0	56	51	0	51
37 343.5 Tools, Shop & Garage	3,556	487	4,043	0	0	4,043	3,799	0	3,799
38 344.5 Laboratory Equipment	745	115	860	0	0	860	803	0	803
39 345.5 Power Operated Equipment	8,116	847	8,962	0	0	8,962	8,539	0	8,539
40 346.5 Communication Equipment	1,187	321	1,507	0	0	1,507	1,347	0	1,347
41 347.5 Miscellaneous Equipment	170	72	242	0	0	242	206	0	206
42 348.5 Other Tangible Plant	337	85	422	0	0	422	380	0	380
43									
44 INTANGIBLE PLANT	21,782	62	21,844	(21,198)	(21,198)	646	21,813	(21,198)	615
45 SUPPLY & PUMPING	49,890	8,632	58,522	0	0	58,522	54,206	0	54,206
46 WATER TREATMENT PLANT	328	1,381	1,709	0	0	1,709	1,018	0	1,018
47 TRANSM. & DISTRIBUTION	919,422	76,970	996,392	0	0	996,392	957,907	0	957,907
48 GENERAL PLANT	38,120	11,137	49,256	0	2,918	52,174	43,688	1,459	45,147
49									
50 TOTAL WATER ACCUM. DEP.	1,029,541	98,181	1,127,722	(21,198)	(18,280)	1,109,442	1,078,632	(19,739)	1,058,893

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	614	0	614	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	14	0	14	27%	4
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	34,321	0	34,321	27%	9,267
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	18,559	0	18,559	27%	5,011
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	1,313	0	1,313	8%	105
15 339.2 Other Plant & Misc.	0	0	0	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	(1,881)	0	(1,881)	0%	0
19 320.3 Water Treatment Eq.	2,899	0	2,899	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	13,120	0	13,120	0%	0
25 331.4 Transm. & Distribution	836,139	456	835,683	0%	0
26 333.4 Services	37,521	0	37,521	0%	0
27 334.4 Meters & Meter Insallation	31,231	0	31,231	0%	0
28 335.4 Hydrants	36,526	29	36,496	0%	0
29 339.4 Other Plant & Misc.	3,371	1	3,370	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	4,318	0	4,318	0%	0
33 340.5 Office Furniture & Equipment	5,472	0	5,472	0%	0
34 340.51 Computer Equipment	5,994	0	5,994	0%	0
35 341.5 Transportation Equipment	14,239	0	14,239	0%	0
36 342.5 Stores Equipment	51	0	51	0%	0
37 343.5 Tools, Shop & Garage	3,799	0	3,799	0%	0
38 344.5 Laboratory Equipment	803	0	803	0%	0
39 345.5 Power Operated Equipment	8,539	0	8,539	0%	0
40 346.5 Communication Equipment	1,347	0	1,347	0%	0
41 347.5 Miscellaneous Equipment	206	0	206	0%	0
42 348.5 Other Tangible Plant	380	0	380	0%	0
43					
44 **INTANGIBLE PLANT**	615	0	615		0
45 **SUPPLY & PUMPING**	54,206	0	54,206		14,386
46 **WATER TREATMENT PLANT**	1,018	0	1,018		0
47 **TRANSM. & DISTRIBUTION**	957,907	486	957,421		0
48 **GENERAL PLANT**	45,147	0	45,147		0
49					
50 **TOTAL**	1,058,893	486	1,058,407		14,386
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				1.36%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 19393 ENDED 12/15/86**	1,456,744
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/15/86 BALANCE**	1,456,744
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	1,456,744
7	1987 Additions	52,522
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	52,522
11	**12/31/87 BALANCE**	1,509,266
12	1988 Additions	72,818
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	72,818
16	**12/31/88 BALANCE**	1,582,084
17	1989 Additions	226,760
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	226,760
21	**12/31/89 BALANCE**	1,808,844
22	1990 Additions	69,576
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	69,576
26	**12/31/90 BALANCE**	1,878,420
27	1991 Additions	45,636
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	45,636
31	**12/31/91 BALANCE**	1,924,056

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. / Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	1,642,748	13,218	1,655,966	0	0	1,655,966	1,649,357	0	1,649,357
3 Meter Installation Fees	207,657	32,418	240,075	0	0	240,075	223,866	0	223,866
4 Contributed Lines	20,920	0	20,920	0	0	20,920	20,920	0	20,920
5 Cont. Prty. Other than Lines	2,890	0	2,890	0	0	2,890	2,890	0	2,890
6 Service Installation Fees	4,205	0	4,205	0	0	4,205	4,205	0	4,205
7 TOTAL WATER CIAC	1,878,420	45,636	1,924,056	0	0	1,924,056	1,901,238	0	1,901,238

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 19393 ENDED 12/15/86**	93,927
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/15/86 BALANCE**	**93,927**
2	1986 Additions	1,517
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,517
6	**12/31/86 BALANCE**	**95,444**
7	1987 Additions	37,075
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	37,075
11	**12/31/87 BALANCE**	**132,519**
12	1988 Additions	38,642
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	38,642
16	**12/31/88 BALANCE**	**171,161**
17	1989 Additions	42,387
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	42,387
21	**12/31/89 BALANCE**	**213,548**
22	1990 Additions	48,218
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	48,218
26	**12/31/90 BALANCE**	**261,766**
27	1991 Additions	50,191
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	50,191
31	**12/31/91 BALANCE**	**311,957**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	248,454	38,334	286,789	0	0	286,789	267,621	0	267,621
3 Meter Installation Fees	12,980	11,193	24,173	0	0	24,173	18,576	0	18,576
4 Contributed Lines	243	486	729	0	0	729	486	0	486
5 Cont. Prty. Other than Lines	36	72	109	0	0	109	72	0	72
6 Service Installation Fees	53	105	158	0	0	158	105	0	105
7 TOTAL WATER ACCUM. AMORT. CIAC	261,766	50,191	311,957	0	0	311,957	286,862	0	286,862

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	0
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Nassau / Amelia Island

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	162,073	(5,188)	156,885	162,073	18,568	180,641	B-1 (W)
2	DIvided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	20,259	(648)	19,611	20,259	2,321	22,580	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,483	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. 19393 ENDED 12/15/86**	(79,861)	**BALANCE PER ORDER NO. 19393 ENDED 12/15/86**	16,945
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	(79,861)	**12/16/86 Adjusted Balance**	16,945
4	**12/31/91 BALANCE**	(79,861)	Amortization from 12/16/86 thru 12/31/90	7,987
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	(79,861)	**12/31/90 BALANCE**	24,932
6			1991 Amortization Expense	1,997
7			**12/31/91 BALANCE**	26,929
			Avg. 1991 Accum. Amort. Acq. Adj.	25,930

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	(79,861)	Above	-
10	Composite Non-Used & Useful Plant in Service - %	1.94%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	(1,553)	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	25,930	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	1.36%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	352	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	(1,200)	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Amelia Island - 1518

Nassau County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	527,332	(1,317)	526,015	(98,353)	427,662	-18.70%	B-4, B-3 (W)
3 Other Revenues	4,330	2,160	6,490	0	6,490		B-4 (W)
4 **TOTAL OPERATING REVENUES**	531,662	843	532,505	(98,353)	434,152		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	162,073	18,568	180,641	0	180,641		B-5 (W)
6 Depreciation, net of CIAC Amort.	45,826	0	45,826	0	45,826		B-13 (W)
7 Amortization	(1,952)	0	(1,952)	0	(1,952)		B-18 (W)
8 Taxes Other Than Income	77,697	5,498	83,195	(4,426)	78,769		B-15, B-3 (W)
9 Provision For Income Taxes	62,132	(7,986)	54,145	(35,345)	18,801		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	345,775	16,080	361,856	(39,771)	322,085		
11 **NET OPERATING INCOME:**	185,887	(15,237)	170,649	(58,582)	112,067		
12 **RATE BASE**	1,003,090		968,601		968,601		A-1 (W)
13 **RATE OF RETURN**	18.53%		17.62%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	527,332	(1,317)	526,015	(123,219)	402,796	-23.42%	B-4, B-3 (W)
3	Other Revenues	4,330	0	4,330	0	4,330		B-4 (W)
4	**TOTAL OPERATING REVENUES**	531,662	(1,317)	530,345	(123,219)	407,126		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	162,073	(5,188)	156,885	0	156,885		B-5 (W)
6	Depreciation, net of CIAC Amort.	45,826	0	45,826	0	45,826		B-13 (W)
7	Amortization	(1,952)	0	(1,952)	0	(1,952)		B-18 (W)
8	Taxes Other Than Income	77,697	5,401	83,098	(5,545)	77,553		B-15, B-3 (W)
9	Provision For Income Taxes	62,132	205	62,337	(44,281)	18,056		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	345,775	419	346,194	(49,826)	296,368		
11	**NET OPERATING INCOME:**	185,887	(1,736)	184,151	(73,393)	110,758		
12	**RATE BASE**	1,003,090		965,631		965,631		A-1 (W)
13	**RATE OF RETURN**	18.53%		19.07%		11.47%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.60%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.47%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	965,631		968,601		A-1 (W)	-
5	Required Income (L3 x L4)	110,758		112,067		-	-
6	Adjusted Income under Present Rates	184,151		170,649		B-1 (W)	-
7	Income Deficiency (L5 - L6)	(73,393)		(58,582)		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	(117,674)		(93,927)		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	(123,219)		(98,353)		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	(117,674)		(93,927)		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	(44,281)		(35,345)		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	(5,545)		(4,426)		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	(73,393)		(58,582)			B-1 (W)

Notes:

(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below Calculation of Rate of Return for Interim 1991

(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	*Total Equity*	45.12%	12.60%	5.69%
25	Adjustment for Gas	-2.41%	12.60%	-0.30%
26	**TOTAL**	100.00%		11.47%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(1,317)	843	B-4 (W)
3				
4	2.			
5				
6				
7		(1,317)	843	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(5,188)	(5,188)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		5,073	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		1,080	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		1,930	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(151)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		5,352	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		10,472	B-5 (W)
22				
23				
24		(5,188)	18,568	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(59)	38	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	5,460	5,460	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		5,401	5,498	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	205	(7,986)	B-16 (W)
48				
49	2.			
50				
51				
52		205	(7,986)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(1,736)	(15,237)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)
	1991 REVENUES (PRESENT)		
Line No. Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1 WATER SALES:			
2 460 Unmetered Water Revenue	0	0	
3 461.1 Metered - Residential	218,571	0	
4 461.2 Metered - Commercial	230,684	0	
5 461.3 Metered - Industrial	0	0	
6 461.4 Metered - Public Authorities	0	0	
7 461.5 Metered - Multi-Family	0	0	
8 SUBTOTAL WATER SALES	449,255	6,338	455,593
9 OTHER WATER SALES:			
10 462.1 Public Fire Protection	16,393	0	
11 462.2 Private Fire Protection	54,030	0	
12 464 Other Sales - Public Authorities	0	0	
13 465 Irrigation Customers	0	0	
14 466 Sales for Resale	0	0	
15 467 Interdepartmental Sales	0	0	
475 Unbilled Revenues	7,654	0	
16 SUBTOTAL OTHER WATER SALES	78,077	(7,655)	70,422
17 TOTAL WATER SALES	527,332	(1,317)	526,015
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	4,330	0	
21 472 Rents from Water Property	0	0	
22 473 Interdepartmental Rents	0	0	
23 474 Other Water Revenues	0	0	
24 TOTAL OTHER WATER REVENUES	4,330	2,160	6,490
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	531,662	(1,317)	530,345
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	531,662	843	532,505

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .9)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	63,272	4,617	67,889	30,798	1,540	32,338	8,140	1,268	9,408	24,334	1,808	26,142
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	19,335	3,911	23,246	8,190	(2,113)	6,077	2,333	(654)	1,678	8,812	6,678	15,491
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	34,431	41	34,472	34,012	0	34,012	0	35	35	418	6	424
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	13,518	491	14,009	13,518	491	14,009	0	0	0	0	0	0
8	620 Materials and Supplies	8,552	484	9,036	6,460	235	6,695	78	134	213	2,013	115	2,129
9	631 Contractual Services - Engr.	4	0	4	0	0	0	0	0	0	4	0	4
10	632 Contractual Services - Acct.	1,957	82	2,039	0	0	0	0	0	0	1,957	82	2,039
11	633 Contractual Services - Legal	796	49	844	0	0	0	0	0	0	796	49	844
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,404	118	2,521	1,453	53	1,506	0	0	0	950	65	1,015
14	641 Rental of Building/Real Prop.	379	188	567	0	0	0	0	0	0	379	188	567
15	642 Rental of Equipment	14	1	15	0	0	0	0	0	0	14	1	15
16	650 Transportation Expense	1,465	111	1,577	1,443	52	1,495	13	52	65	10	7	17
17	656 Insurance - Vehicle	1,154	196	1,350	0	0	0	0	0	0	1,154	196	1,350
18	657 Insurance - General Liability	1,343	149	1,492	0	0	0	0	0	0	1,343	149	1,492
19	658 Insurance - Workman's Comp.	25	2,187	2,212	0	1,072	1,072	0	291	291	25	824	849
20	659 Insurance - Other	786	33	819	0	0	0	0	0	0	786	33	819
21	660 Advertising Expense	83	6	89	0	0	0	0	0	0	83	6	89
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	5,073	5,073	0	0	0	0	0	0	0	5,073	5,073
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	2,109	137	2,246	0	0	0	2,109	137	2,246	0	0	0
25	675 Miscellaneous Expenses	10,446	696	11,141	96	3	99	15	49	64	10,335	643	10,978
26	**TOTAL WATER O&M EXPENSES**	162,073	18,568	180,641	95,971	1,333	97,304	12,688	1,313	14,001	53,414	15,923	69,337
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	63,272	4,617	67,889	30,798	1,540	32,338	8,140	1,268	9,408	24,334	1,808	26,142
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	19,335	3,911	23,246	8,190	(2,113)	6,077	2,333	(654)	1,678	8,812	6,678	15,491
31	**TOTAL WATER LABOR COSTS**	82,607	8,527	91,135	38,988	(573)	38,415	10,473	614	11,087	33,146	8,487	41,633

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lawis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	63,272	0	63,272	30,798	0	30,798	8,140	0	8,140	24,334	0	24,334
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	19,335	(7,288)	12,047	8,190	(2,326)	5,864	2,333	(783)	1,550	8,812	(4,179)	4,633
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	34,431	0	34,431	34,012	0	34,012	0	0	0	418	0	418
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	13,518	0	13,518	13,518	0	13,518	0	0	0	0	0	0
8 620 Materials and Supplies	8,552	0	8,552	6,460	0	6,460	78	0	78	2,013	0	2,013
9 631 Contractual Services - Engr.	4	0	4	0	0	0	0	0	0	4	0	4
10 632 Contractual Services - Acct.	1,957	0	1,957	0	0	0	0	0	0	1,957	0	1,957
11 633 Contractual Services - Legal	796	0	796	0	0	0	0	0	0	796	0	796
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	2,404	0	2,404	1,453	0	1,453	0	0	0	950	0	950
14 641 Rental of Building/Real Prop.	379	0	379	0	0	0	0	0	0	379	0	379
15 642 Rental of Equipment	14	0	14	0	0	0	0	0	0	14	0	14
16 650 Transportation Expense	1,465	0	1,465	1,443	0	1,443	13	0	13	10	0	10
17 656 Insurance - Vehicle	1,154	0	1,154	0	0	0	0	0	0	1,154	0	1,154
18 657 Insurance - General Liability	1,343	0	1,343	0	0	0	0	0	0	1,343	0	1,343
19 658 Insurance - Workman's Comp.	25	2,101	2,126	0	1,035	1,035	0	274	274	25	792	818
20 659 Insurance - Other	786	0	786	0	0	0	0	0	0	786	0	786
21 660 Advertising Expense	83	0	83	0	0	0	0	0	0	83	0	83
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	2,109	0	2,109	0	0	0	2,109	0	2,109	0	0	0
25 675 Miscellaneous Expenses	10,446	0	10,446	96	0	96	15	0	15	10,335	0	10,335
26 TOTAL WATER O&M EXPENSES	162,073	(5,188)	156,885	95,971	(1,291)	94,680	12,688	(509)	12,178	53,414	(3,387)	50,027
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	63,272	0	63,272	30,798	0	30,798	8,140	0	8,140	24,334	0	24,334
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	19,335	(7,288)	12,047	8,190	(2,326)	5,864	2,333	(783)	1,550	8,812	(4,179)	4,633
31 TOTAL WATER LABOR COSTS	82,607	(7,288)	75,319	38,988	(2,326)	36,662	10,473	(783)	9,690	33,146	(4,179)	28,967

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DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	4,976	4,879	5,254	5,354	5,634	4,827	4,332	5,237	4,721	6,183	4,817	7,058	63,272	0	63,272	4,617	67,889
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	1,648	1,567	1,786	1,588	1,657	1,489	1,347	1,730	1,462	1,828	1,482	1,750	19,335	(7,288)	12,047	3,911	23,246
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	2,776	1,733	1,719	2,494	3,230	2,897	3,292	4,318	2,741	4,118	2,267	2,846	34,431	0	34,431	41	34,472
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	1,724	254	2,353	0	1,470	0	1,593	0	3,063	1,470	1,593	13,518	0	13,518	491	14,009
8	620.1-8 Materials and Supplies	(861)	756	761	381	429	412	534	697	4,395	351	385	312	8,552	0	8,552	484	9,036
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
10	632.1-8 Contractual Services - Acct.	141	167	158	160	165	162	170	154	165	171	148	198	1,957	0	1,957	82	2,039
11	633.1-8 Contractual Services - Legal	57	68	64	65	67	66	69	62	67	70	60	80	796	0	796	49	844
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	68	135	265	77	80	318	296	75	80	549	285	175	2,404	0	2,404	118	2,521
14	641.1-8 Rental of Building/Real Prop.	27	32	31	31	32	31	33	30	32	33	29	38	379	0	379	188	567
15	642.1-8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
16	650.1-8 Transportation Expense	98	137	93	2	180	21	196	14	63	126	347	189	1,465	0	1,465	111	1,577
17	656.1-8 Insurance - Vehicle	83	98	93	94	97	95	100	91	97	101	87	117	1,154	0	1,154	196	1,350
18	657.1-8 Insurance - General Liability	97	114	108	110	113	111	117	105	113	117	101	136	1,343	0	1,343	149	1,492
19	658.1-8 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	3	25	2,101	2,126	2,187	2,212
20	659.1-8 Insurance - Other	57	67	63	64	66	65	68	62	66	69	59	79	786	0	786	33	819
21	660.1-8 Advertising Expense	6	7	7	7	7	7	7	7	7	7	6	8	83	0	83	6	89
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,073	5,073
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	115	171	211	170	182	145	165	181	147	176	199	247	2,109	0	2,109	137	2,246
25	675.1-8 Miscellaneous Expenses	744	882	833	844	874	856	900	812	873	904	781	1,141	10,446	0	10,446	696	11,141
26	TOTAL WATER O&M EXPENSES	10,034	12,542	11,704	13,798	12,819	12,975	11,630	15,171	15,034	17,869	12,527	15,970	162,073	(5,188)	156,885	18,568	180,641

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	63,272	4,617	67,889
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	19,335	3,911	23,246
31	TOTAL WATER LABOR COSTS	82,607	8,527	91,135

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
														1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	2,781	2,143	2,481	2,714	2,878	2,256	1,578	2,630	2,099	3,379	2,212	3,647	30,798	0	30,798	1,540	32,338
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	887	626	844	682	712	600	398	839	556	863	596	587	8,190	(2,326)	5,864	(2,113)	6,077
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	2,746	1,697	1,686	2,460	3,195	2,862	3,255	4,285	2,705	4,081	2,236	2,803	34,012	0	34,012	0	34,012
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	1,724	254	2,353	0	1,470	0	1,593	0	3,063	1,470	1,593	13,518	0	13,518	491	14,009
8	620.1-6 Materials and Supplies	(1,010)	578	591	211	252	240	352	532	4,219	169	226	99	6,460	0	6,460	235	6,695
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	54	189	0	0	239	213	0	0	466	213	79	1,453	0	1,453	53	1,506
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	96	135	91	0	178	20	194	13	61	124	345	186	1,443	0	1,443	52	1,495
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	1,035	1,035	1,072	1,072
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	96	96	0	96	3	99
26	TOTAL WATER DIRECT O&M EXPENSES	5,501	6,957	6,135	8,420	7,214	7,687	5,991	9,892	9,641	12,145	7,298	9,090	95,971	(1,291)	94,680	1,333	97,304

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	30,798	1,540	32,338
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	8,190	(2,113)	6,077
31	TOTAL WATER DIRECT LABOR COSTS	38,988	(573)	38,415

0037

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	445	662	814	656	701	559	639	697	568	678	768	953	8,140	0	8,140	1,268	9,408
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	128	190	233	188	201	160	183	200	163	194	220	273	2,333	(783)	1,550	(654)	1,678
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	4	6	8	6	7	5	6	7	5	7	7	9	78	0	78	134	213
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	52	65
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	274	274	291	291
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	115	171	211	170	182	145	165	181	147	176	199	247	2,109	0	2,109	137	2,246
25	675.7 Miscellaneous Expenses	1	1	2	1	1	1	1	1	1	1	1	2	15	0	15	49	64
26	TOTAL WATER CUSTOMER ACCOUNTS	694	1,032	1,269	1,022	1,093	871	996	1,087	885	1,057	1,197	1,486	12,688	(509)	12,178	1,313	14,001

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	8,140	1,268	9,408
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	2,333	(654)	1,678
31	TOTAL WATER CUST ACCTS LABOR COSTS	10,473	614	11,087

0038

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	1,749	2,074	1,959	1,985	2,056	2,013	2,115	1,909	2,054	2,126	1,837	2,457	24,334	0	24,334	1,808	26,142
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	633	751	709	719	744	729	766	691	744	770	665	890	8,812	(4,179)	4,633	6,678	15,491
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	30	36	34	34	35	35	36	33	35	37	32	42	418	0	418	6	424
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	145	172	162	164	170	167	175	158	170	176	152	203	2,013	0	2,013	115	2,129
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
10	632.8 Contractual Services - Acct.	141	167	158	160	165	162	170	154	165	171	148	198	1,957	0	1,957	82	2,039
11	633.8 Contractual Services - Legal	57	68	64	65	67	66	69	62	67	70	60	80	796	0	796	49	844
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	68	81	76	77	80	79	83	75	80	83	72	96	950	0	950	65	1,015
14	641.8 Rental of Building/Real Prop.	27	32	31	31	32	31	33	30	32	33	29	38	379	0	379	188	567
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
16	650.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	7	17
17	656.8 Insurance - Vehicle	83	98	93	94	97	95	100	91	97	101	87	117	1,154	0	1,154	198	1,350
18	657.8 Insurance - General Liability	97	114	108	110	113	111	117	105	113	117	101	136	1,343	0	1,343	149	1,492
19	658.8 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	3	25	792	818	824	849
20	659.8 Insurance - Other	57	67	63	64	66	65	68	62	66	69	59	79	786	0	786	33	819
21	660.8 Advertising Expense	6	7	7	7	7	7	7	7	7	7	6	8	83	0	83	6	89
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,073	5,073
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	743	881	832	843	873	855	898	811	872	903	780	1,044	10,335	0	10,335	643	10,978
26	**TOTAL WATER A&G EXPENSES**	3,839	4,553	4,300	4,356	4,512	4,418	4,643	4,191	4,508	4,668	4,032	5,394	53,414	(3,387)	50,027	15,923	69,337

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	24,334	1,808	26,142
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	8,812	6,678	15,491
31	**TOTAL WATER A&G LABOR COSTS**	33,146	8,487	41,633

0039

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	63,272	0	63,272	63,272	0	0	592	943	(151)	64,656	3,233	0	4,617	67,889
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	19,335	(7,288)	12,047	19,335	(7,288)	0	157	122	0	12,326	447	10,472	3,911	23,246
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	34,431	0	34,431	34,431	0	0	6	35	0	34,472	0	0	41	34,472
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	13,518	0	13,518	13,518	0	0	0	0	0	13,518	491	0	491	14,009
8 620.1-8 Materials and Supplies	8,552	0	8,552	8,552	0	0	27	141	0	8,720	317	0	484	9,036
9 631.1-8 Contractual Services - Engr.	4	0	4	4	0	0	0	0	0	4	0	0	0	4
10 632.1-8 Contractual Services - Acct.	1,957	0	1,957	1,957	0	0	11	0	0	1,968	71	0	82	2,039
11 633.1-8 Contractual Services - Legal	796	0	796	796	0	0	19	0	0	815	30	0	49	844
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	2,404	0	2,404	2,404	0	0	29	0	0	2,433	88	0	118	2,521
14 641.1-8 Rental of Building/Real Prop.	379	0	379	379	0	0	0	168	0	547	20	0	188	567
15 642.1-8 Rental of Equipment	14	0	14	14	0	0	0	0	0	15	1	0	1	15
16 650.1-8 Transportation Expense	1,465	0	1,465	1,465	0	0	6	50	0	1,521	55	0	111	1,577
17 656.1-8 Insurance - Vehicle	1,154	0	1,154	1,154	0	0	31	118	0	1,302	47	0	196	1,350
18 657.1-8 Insurance - General Liability	1,343	0	1,343	1,343	0	0	28	68	0	1,439	52	0	149	1,492
19 658.1-8 Insurance - Workman's Comp	25	2,101	2,126	25	2,101	0	0	9	0	2,135	77	0	2,187	2,212
20 659.1-8 Insurance - Other	786	0	786	786	0	0	4	0	0	790	29	0	33	819
21 660.1-8 Advertising Expense	83	0	83	83	0	0	3	0	0	86	3	0	6	89
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	5,073	0	0	0	5,073	0	0	5,073	5,073
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	2,109	0	2,109	2,109	0	0	0	137	0	2,246	0	0	137	2,246
25 675.1-8 Miscellaneous Expenses	10,446	0	10,446	10,446	0	0	168	138	0	10,751	390	0	696	11,141
26 TOTAL WATER O&M EXPENSES	162,073	(5,188)	156,885	162,073	(5,188)	5,073	1,080	1,930	(151)	164,817	5,352	10,472	16,586	180,841

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0040

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	30,798		30,798	30,798						30,798	1,540		1,540	32,338
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	8,190	(2,326)	5,864	8,190	(2,326)					5,864	213		(2,113)	6,077
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	34,012		34,012	34,012						34,012			0	34,012
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	13,518		13,518	13,518						13,518	491		491	14,009
8 620.1-6 Materials and Supplies	6,460		6,460	6,460						6,460	235		235	6,695
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,453		1,453	1,453						1,453	53		53	1,506
14 641.1-6 Rental of Building/Real Prop	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	1,443		1,443	1,443						1,443	52		52	1,495
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	1,035	1,035	0	1,035					1,035	38		1,072	1,072
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	96		96	96						96	3		3	99
26 TOTAL WATER DIRECT O&M EXPENSES	95,971	(1,291)	94,680	95,971	(1,291)	0	0	0	0	94,680	2,624	0	1,333	97,304

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3)
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1, 601.7 Salaries & Wages - Employees	8,140		8,140	8,140				899	(79)	8,960	446		1,268	9,408
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	2,333	(783)	1,550	2,333	(783)			70		1,620	59		(654)	1,679
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				35		35			35	35
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	78		78	78				127		205	7		134	213
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	13		13	13				50		62	2		52	65
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp	0	274	274	0	274			7		281	10		291	291
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	2,109		2,109	2,109				137		2,246			137	2,246
25 675.7 Miscellaneous Expenses	15		15	15				47		62	2		49	64
26 TOTAL WATER CUST ACCT EXPENSES	12,688	(509)	12,178	12,688	(509)	0	0	1,372	(79)	13,472	529	0	1,313	14,001

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No / Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL *ADJUSTED* INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	24,334		24,334	24,334			592	44	(72)	24,898	1,245		1,808	26,142
2 603.8 Salaries & Wages - Officers, Etc	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	8,812	(4,179)	4,633	8,812	(4,179)		157	53		4,843	176	10,472	6,678	15,491
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	418		418	418			6	0		424			6	424
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	2,013		2,013	2,013			27	14		2,054	75		115	2,128
9 631.8 Contractual Services - Engr.	4		4	4			0	0		4	0		0	4
10 632.8 Contractual Services - Acct	1,957		1,957	1,957			11	0		1,968	71		82	2,039
11 633.8 Contractual Services - Legal	796		796	796			19	0		815	30		49	844
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	950		950	950			29	0		979	36		65	1,015
14 641.8 Rental of Building/Real Prop.	379		379	379			0	168		547	20		188	567
15 642.8 Rental of Equipment	14		14	14			0	0		15	1		1	15
16 650.8 Transportation Expense	10		10	10			6	0		16	1		7	17
17 656.8 Insurance - Vehicle	1,154		1,154	1,154			31	118		1,302	47		196	1,350
18 657.8 Insurance - General Liability	1,343		1,343	1,343			28	68		1,439	52		149	1,492
19 658.8 Insurance - Workman's Comp.	25	792	818	25	792		0	2		820	30		824	849
20 659.8 Insurance - Other	786		786	786			4	0		790	29		33	819
21 660.8 Advertising Expense	83		83	83			3	0		86	3		6	89
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		5,073	0	0		5,073			5,073	5,073
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	10,335		10,335	10,335			168	91		10,593	385		643	10,978
26 TOTAL WATER A&G EXPENSES	53,414	(3,387)	50,027	53,414	(3,387)	5,073	1,080	558	(72)	56,666	2,199	10,472	15,923	69,337

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current *total Company rate case costs amortized over 4 years.*
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
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Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "*Post Retirement Benefits*" *other than pensions per FASB 106.*
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0043

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Nassau / Amelia Island

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	51,356		63,272	11,916	23.20%	73,641	(10,369)	-14.08%
2	603.1-8 Salaries & Wages - Officers, Etc.	1,008		0	(1,008)	-100.00%	1,445	(1,445)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,796		12,047	10,251	570.77%	2,575	9,472	367.78%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	17,484		34,431	16,947	96.93%	25,071	9,360	37.33%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	19,848		13,518	(6,330)	-31.89%	28,461	(14,942)	-52.50%
8	620.1-8 Materials and Supplies	1,356		8,552	7,196	530.68%	1,944	6,608	339.83%
9	631.1-8 Contractual Services - Engr.	69		4	(65)	-94.23%	99	(95)	-95.96%
10	632.1-8 Contractual Services - Acct.	358		1,957	1,599	446.56%	513	1,443	281.16%
11	633.1-8 Contractual Services - Legal	1,993		796	(1,197)	-60.06%	2,858	(2,062)	-72.16%
12	634.1-8 Contractual Services - Mgmt. Fees	250		0	(250)	-100.00%	358	(358)	-100.00%
13	635.1-8 Contractual Services - Other	163		2,404	2,241	1374.56%	234	2,170	928.33%
14	641.1-8 Rental of Building/Real Prop.	312		379	67	21.57%	447	(68)	-15.22%
15	642.1-8 Rental of Equipment	5		14	9	187.78%	7	7	100.69%
16	650.1-8 Transportation Expense	5,470		1,465	(4,005)	-73.21%	7,844	(6,378)	-81.32%
17	656.1-8 Insurance - Vehicle	1,922		1,154	(768)	-39.98%	2,756	(1,602)	-58.13%
18	657.1-8 Insurance - General Liability	2,701		1,343	(1,358)	-50.28%	3,873	(2,530)	-65.33%
19	658.1-8 Insurance - Workman's Comp.	1,033		2,126	1,093	105.80%	1,481	645	43.52%
20	659.1-8 Insurance - Other	366		786	420	114.86%	525	262	49.84%
21	660.1-8 Advertising Expense	0		83	83	N.A.	0	83	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	963		0	(963)	-100.00%	1,381	(1,381)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	20		0	(20)	-100.00%	29	(29)	-100.00%
24	670.1-8 Bad Debt Expense	265		2,109	1,844	695.71%	380	1,729	454.91%
25	675.1-8 Miscellaneous Expenses	17,049		10,446	(6,603)	-38.73%	24,447	(14,001)	-57.27%
26	TOTAL WATER O&M EXPENSES	125,787		158,865	31,098	24.72%	180,370	(23,485)	-13.02%
27	SUBTOTAL (less accts. 666 & 667)	124,804		158,865	32,061	25.71%	178,961	(22,075)	-14.07%
28	Average ERC's	1,449		1,733	284	19.60%			
29	Average Consumer Price Index - U	113.6		136.2	23	19.89%			
30				Compounded Multipler =		43.39%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Nassau / Amelia Island

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	21,983		30,798	8,815	40.10%	31,522	(724)	-2.30%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			5,864	5,864	N.A.	0	5,864	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	17,252		34,012	16,760	97.15%	24,738	9,274	37.49%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	19,848		13,518	(6,330)	-31.89%	28,461	(14,942)	-52.50%
8	620.1-6 Materials and Supplies	1,356		6,460	5,104	376.43%	1,944	4,516	232.26%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	163		1,453	1,290	791.64%	234	1,220	521.82%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	5		0	(5)	-100.00%	7	(7)	-100.00%
16	650.1-6 Transportation Expense	5,083		1,443	(3,640)	-71.62%	7,289	(5,846)	-80.21%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			1,035	1,035	N.A.	0	1,035	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	34		96	62	182.21%	49	47	96.81%
26	TOTAL WATER O&M EXPENSES	65,724		94,680	28,956	44.06%	94,244	436	0.46%
27	SUBTOTAL (less accts. 666 & 667)	65,724		94,680	28,956	44.06%	94,244	436	0.46%
28	Average ERC's	1,449		1,733	284	19.60%			
29	Average Consumer Price Index - U	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		43.39%			

Notes:

(a) The benchmark year for this system was chosen because it was the *first full year of expenses since the system was purchased.*

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Nassau / Amelia Island

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.7 Salaries & Wages - Employees	15,498		8,140	(7,358)	-47.48%	22,223	(14,083)	-63.37%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			1,550	1,550	N.A.	0	1,550	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies			78	78	N.A.	0	78	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			13	13	N.A.	0	13	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			274	274	N.A.	0	274	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	265		2,109	1,844	695.71%	380	1,729	454.91%
25	675.7 Miscellaneous Expenses	158		15	(143)	-90.43%	227	(211)	-93.32%
26	**TOTAL WATER O&M EXPENSES**	**15,921**		**12,178**	**(3,743)**	**-23.51%**	**22,830**	**(10,651)**	**-46.66%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,921**		**12,178**	**(3,743)**	**-23.51%**	**22,830**	**(10,651)**	**-46.66%**
28	**Average ERC's**	**1,449**		**1,733**	**284**	**19.60%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**43.39%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Nassau / Amelia Island

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	13,875		24,334	10,459	75.38%	19,896	4,438	22.31%
2	603.8 Salaries & Wages - Officers, Etc.	1,008		0	(1,008)	-100.00%	1,445	(1,445)	-100.00%
3	604.8 Employee Pensions & Benefits	1,796		4,633	2,837	157.97%	2,575	2,058	79.91%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	*615.8 Purchased Power*	232		418	186	80.35%	333	86	25.77%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			2,013	2,013	N.A.	0	2,013	N.A.
9	631.8 Contractual Services - Engr.	69		4	(65)	-94.23%	99	(95)	-95.98%
10	632.8 Contractual Services - Acct.	356		1,957	1,599	446.56%	513	1,443	281.16%
11	633.8 Contractual Services - Legal	1,993		796	(1,197)	-60.06%	2,858	(2,062)	-72.16%
12	634.8 Contractual Services - Mgmt. Fees	250		0	(250)	-100.00%	358	(358)	-100.00%
13	635.8 Contractual Services - Other			*950*	*950*	N.A.	*0*	950	N.A.
14	641.8 Rental of Building/Real Prop.	312		379	67	21.57%	447	(68)	-15.22%
15	642.8 Rental of Equipment			14	14	N.A.	0	14	N.A.
16	650.8 Transportation Expense	387		10	(377)	-97.38%	555	(545)	-98.17%
17	656.8 Insurance - Vehicle	1,922		1,154	(768)	-39.96%	2,756	(1,602)	-58.13%
18	657.8 Insurance - General Liability	2,701		1,343	(1,358)	-50.28%	3,873	(2,530)	-65.33%
19	658.8 Insurance - Workman's Comp.	1,033		818	(215)	-20.85%	1,481	(664)	-44.80%
20	*659.8 Insurance - Other*	366		786	420	114.86%	525	262	49.84%
21	660.8 Advertising Expense			83	83	N.A.	0	83	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	963		0	(963)	-100.00%	1,381	(1,381)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	20		0	(20)	-100.00%	29	(29)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	16,857		10,335	(6,522)	-38.69%	24,172	(13,837)	-57.25%
26	**TOTAL WATER O&M EXPENSES**	**44,142**		**50,027**	**5,885**	**13.33%**	**63,297**	**(13,269)**	**-20.96%**
27	**SUBTOTAL (less accts. 666 & 667)**	**43,159**		**50,027**	**6,868**	**15.91%**	**61,887**	**(11,860)**	**-23.71%**
28	**Average ERC's**	**1,449**		**1,733**	**284**	**19.60%**			
29	**Average Consumer Price Index - U**	**113.6**		**136.2**	**23**	**19.89%**			
30				**Compounded Multiplier =**		**43.39%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010)

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(10,360)	-14.08%	
2	603.1-S Salaries & Wages - Officers, Etc.	(1,445)	-100.00%	
3	604.1-S Employee Pensions & Benefits	9,472	367.78%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	9,360	37.33%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(14,942)	-52.50%	
8	620.1-S Materials and Supplies	6,606	339.83%	
9	631.1-S Contractual Services - Engr.	(95)	-95.96%	
10	632.1-S Contractual Services - Acct.	1,443	281.16%	
11	633.1-S Contractual Services - Legal	(2,062)	-72.16%	
12	634.1-S Contractual Services - Mgmt. Fees	(358)	-100.00%	
13	635.1-S Contractual Services - Other	2,170	926.33%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(68)	-15.22%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	7	100.69%	
16	650.1-S Transportation Expense	(6,378)	-81.32%	
17	656.1-S Insurance - Vehicle	(1,602)	-58.13%	
18	657.1-S Insurance - General Liability	(2,530)	-65.33%	
19	658.1-S Insurance - Workman's Comp.	645	43.52%	
20	659.1-S Insurance - Other	262	49.84%	
21	660.1-S Advertising Expense	83	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1,381)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(29)	-100.00%	
24	670.1-S Bad Debt Expense	1,729	454.91%	
25	675.1-S Miscellaneous Expenses	(14,001)	-57.27%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(23,485)	-13.02%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

Line No.		Total FPSC Filed	Allocation To System
47	*Prior* Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$20,293
50	Total Projected Rate Case Expense	1,772,200	20,293
52	**Annual Amortization Over 4 Years**	**$443,050**	**$5,073**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	1,157
57	% of Total	100%	1.1450%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Nassau / Amelia Island

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Nassau / Amelia Island

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	2,478	40	2.50%	62	0	62
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0
5	***SOURCE OF SUPPLY & PUMPING***						
6	303.2 Land & Land Rights	0	0	N.A.	0	0	0
7	304.2 Structures & Improvements	144	33	3.03%	4	0	4
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	84,693	30	3.33%	2,823	0	2,823
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	172,361	35	2.86%	4,925	0	4,925
13	310.2 Power Generation Eq.	0	20	5.00%	0	0	0
14	311.2 Pumping Equipment	17,600	20	5.00%	880	0	880
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	70,313	0	N.A.	0	0	0
18	304.3 Structures & Improvements	35,274	33	3.03%	1,069	0	1,069
19	320.3 Water Treatment Eq.	6,865	22	4.55%	312	0	312
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	70,644	37	2.70%	1,909	0	1,909
25	331.4 Transm. & Distribution	2,618,836	43	2.33%	60,903	0	60,903
26	333.4 Services	171,727	40	2.50%	4,293	0	4,293
27	334.4 Meters & Meter Installation	115,986	20	5.00%	5,799	0	5,799
28	335.4 Hydrants	168,349	45	2.22%	3,741	0	3,741
29	339.4 Other Plant & Misc.	8,089	25	4.00%	324	0	324
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	6,077	0	N.A.	0	0	0
32	304.5 Structures & Improvements	30,178	40	2.50%	754	0	754
33	340.5 Office Furniture & Equipment	15,484	15	6.67%	1,032	0	1,032
34	340.51 Computer Equipment	23,921	6	16.67%	3,987	0	3,987
35	341.5 Transportation Equipment	20,564	6	16.67%	3,427	0	3,427
36	342.5 Stores Equipment	168	18	5.56%	9	0	9
37	343.5 Tools, Shop & Garage	7,792	16	6.25%	487	0	487
38	344.5 Laboratory Equipment	1,726	15	6.67%	115	0	115
39	345.5 Power Operated Equipment	10,158	12	8.33%	847	0	847
40	346.5 Communication Equipment	3,205	10	10.00%	321	0	321
41	347.5 Miscellaneous Equipment	1,086	15	6.67%	72	0	72
42	348.5 Other Tangible Plant	849	10	10.00%	85	0	85
43							
44	**INTANGIBLE PLANT**	2,478		2.50%	62	0	62
45	**SUPPLY & PUMPING**	274,798		3.14%	8,632	0	8,632
46	**WATER TREATMENT PLANT**	112,452		1.23%	1,381	0	1,381
47	**TRANSM. & DISTRIBUTION**	3,153,631		2.44%	76,970	0	76,970
48	**GENERAL PLANT**	121,208		9.19%	11,137	0	11,137
49							
51	**TOTAL DEPRECIATION EXPENSE**	3,664,567		2.68%	98,181	0	98,181
52	**AMORTIZATION OF CIAC**				(50,191)	0	(50,191)
53	**NON-USED AND USEFUL**				(2,163)	0	(2,163)
54	**NET DEPRECIATION EXPENSE - WATER**				45,826	0	45,826

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
			1991 CIAC AMORTIZATION EXPENSE		
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.08%	0	0	0
2 Line/Main Extension Fees	1,649,357	2.32%	38,334	0	38,334
3 Meter Installation Fees	223,866	5.00%	11,193	0	11,193
4 Contributed Lines	20,920	2.32%	486	0	486
5 Cont. Prty. Other Than Lines	2,890	2.51%	72	0	72
6 Service Installation Fees	4,205	2.50%	105	0	105
7 TOTAL WATER CIAC AMORT. EXPENSE	1,901,238		50,191	0	50,191

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	144	4	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	84,693	2,823	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	172,361	4,925	2.86%
8	310.2 Power Generation Eq.	0	0	N.A.
9	311.2 Pumping Equipment	17,600	880	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	35,274	1,069	3.03%
12	320.3 Water Treatment Eq.	6,865	312	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	70,644	1,909	2.70%
15	**COMPOSITE RATE**	387,581	11,922	**3.08%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	2,618,836	60,903	2.33%
19	335.4 Hydrants	168,349	3,741	2.22%
20	339.4 Other Plant & Misc.	8,089	324	4.00%
21	**COMPOSITE RATE**	2,795,274	64,968	**2.32%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	115,986	5,799	5.00%
24	**COMPOSITE RATE**	115,986	5,799	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	171,727	4,293	2.50%
27	**COMPOSITE RATE**	171,727	4,293	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	387,581	11,922	3.08%
30	Line / Main Extension Fees & Contri. lines (Line 21)	2,795,274	64,968	2.32%
31	Meter Installation Fees (Line 24)	115,986	5,799	5.00%
32	Service Installation Fees (Line 27)	171,727	4,293	2.50%
33	**COMPOSITE RATE**	3,470,568	86,983	**2.51%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No.	Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	62	0	62	0.00%	0
4	339.1 Other Plant & Misc.	0	0	0	0.00%	0
5	SOURCE OF SUPPLY & PUMPING					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	4	0	4	27.00%	1
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	2,823	0	2,823	27.00%	762
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	4,925	0	4,925	27.00%	1,330
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	860	0	860	8.00%	70
15	339.2 Other Plant & Misc.	0	0	0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	1,069	0	1,069	0.00%	0
19	320.3 Water Treatment Eq.	312	0	312	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	TRANSMISSION & DISTRIBUTION					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	1,909	0	1,909	0.00%	0
25	331.4 Transm. & Distribution	60,903	456	60,448	0.00%	0
26	333.4 Services	4,293	0	4,293	0.00%	0
27	334.4 Meters & Meter Insallation	5,799	0	5,799	0.00%	0
28	335.4 Hydrants	3,741	29	3,712	0.00%	0
29	339.4 Other Plant & Misc.	324	1	322	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	754	0	754	0.00%	0
33	340.5 Office Furniture & Equipment	1,032	0	1,032	0.00%	0
34	340.51 Computer Equipment	3,987	0	3,987	0.00%	0
35	341.5 Transportation Equipment	3,427	0	3,427	0.00%	0
36	342.5 Stores Equipment	9	0	9	0.00%	0
37	343.5 Tools, Shop & Garage	487	0	487	0.00%	0
38	344.5 Laboratory Equipment	115	0	115	0.00%	0
39	345.5 Power Operated Equipment	847	0	847	0.00%	0
40	346.5 Communication Equipment	321	0	321	0.00%	0
41	347.5 Miscellaneous Equipment	72	0	72	0.00%	0
42	348.5 Other Tangible Plant	85	0	85	0.00%	0
43						
44	INTANGIBLE PLANT	62	0	62		0
45	SUPPLY & PUMPING	8,632	0	8,632		2,163
46	WATER TREATMENT PLANT	1,381	0	1,381		0
47	TRANSM. & DISTRIBUTION	76,970	486	76,483		0
48	GENERAL PLANT	11,137	0	11,137		0
49						
51	TOTAL	99,181	486	97,695		2,163
52	Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =				2.21%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	23,925	(59)	23,866	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	23,925	38	23,963		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	5,460	5,460		
6		0	0	0		
7	TOTAL	0	5,460	5,460		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		53,772	0	53,772		
11		0	0	0		
12	TOTAL	53,772	0	53,772		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	77,697	5,401	83,098		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	77,697	5,498	83,195		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Nassau / Amelia Island
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	531,662	(1,317)	530,345	531,662	843	532,505	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	162,073	(5,188)	156,885	162,073	18,568	180,641	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	45,826	0	45,826	45,826	0	45,826	B-13 (W)	-
6	Amortization	(1,952)	0	(1,952)	(1,952)	0	(1,952)	B-18 (W)	-
7	Taxes Other Than Income	77,697	5,498	83,195	77,697	5,498	83,195	B-15 (W)	-
8	Pre Tax Operating Expenses	283,643	311	283,954	283,643	24,067	307,710	-	-
9	**TOTAL PRE-TAX INCOME**	**248,018**	**(1,628)**	**246,391**	**248,018**	**(23,224)**	**224,795**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	248,018	(1,628)	246,391	248,018	(23,224)	224,795	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	1,003,090	(37,459)	965,631	1,003,090	(34,490)	968,601	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	58,179	(2,173)	56,007	58,179	(2,000)	58,179	-	-
17	Total Taxable Income	189,839	545	190,384	189,839	(21,224)	168,616	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**71,438**	**205**	**71,641**	**71,437**	**(7,986)**	**63,450**	-	-
20	Less:								
21	*Parent Debt Adjustment*	7,762	0	7,762	7,762	0	7,762	C-9 (W)	-
22	Investment Tax Credit	1,543	0	1,543	1,543	0	1,543	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**62,132**	**205**	**62,337**	**62,132**	**(7,986)**	**54,145**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Nassau / Amelia Island

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Acu. Adj. Balance	Last Authorized Amort. Rate Order No.19393	Per Books	Adjustment	Adjusted Acu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	(79,861)	2.50%	(1,997)	0	(1,997)		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			(44)	0	(44)	See Below	
3 NET AMORTIZATION EXPENSE			(1,952)	0	(1,952)		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Acu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	(1,997)	0	(1,997)	Above	
2 Composite Non-Used & Useful Net Dep. (%)	2.21%	0.00%	2.21%	B-13 (W)	
3 NON-USED & USEFUL AMORT. EXP.	(44)	0	(44)		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Apache Shores - 990

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. *All non-used and useful items should be reported as* Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	(1) Balance Per Books	(2) Utility Adjustments	(3) Adjusted Utility Balance	(4) Supporting Schedule(s)
1	Utility Plant in Service	128,063	(513)	127,550	A-5 (W)
2	Utility Land & Land Rights	1,988	0	1,988	A-5 (W)
3	Non-Used & Useful	(32,723)	0	(32,723)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(32,787)	(295)	(33,082)	A-9 (W)
6	CIAC	(35,838)	0	(35,838)	A-12 (W)
7	Accumulated Amortization of CIAC	10,673	0	10,673	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	429	0	429	C-7 (W)
12	Working Capital Allowance	2,676	335	3,011	A-17 (W)
13	**TOTAL WATER RATE BASE**	42,480	(473)	42,007	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant In Service	128,063	(513)	127,550	A-5 (W)
2	Utility Land & Land Rights	1,988	0	1,988	A-5 (W)
3	Non-Used & Useful	(32,723)	0	(32,723)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(32,787)	(295)	(33,082)	A-9 (W)
6	CIAC	(35,838)	0	(35,838)	A-12 (W)
7	Accumulated Amortization of CIAC	10,673	0	10,673	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	429	0	429	C-7 (W)
12	Working Capital Allowance	2,676	(96)	2,580	A-17 (W)
13	TOTAL WATER RATE BASE	42,480	(904)	41,576	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(850)	(176)	(513)	A-5 (W)
3					
4	2.				
5					
6					
7		(850)	(176)	(513)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	(92)	(92)	(92)	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(406)	(203)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		(92)	(498)	(295)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(96)	(96)	(96)	A-17 (W)
38					
39	2.				
40					
41					
42		(96)	(96)	(96)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	335	335	335	A-17 (W)
45					
46	2.				
47					
48					
49		335	335	335	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(1,038)	(770)	(904)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(607)	(339)	(473)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 10902 ENDED 12/31/79**	49,387
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	49,387
13	1980 Additions	11,009
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	11,009
17	**12/31/80 BALANCE**	60,396
18	1981 Additions	8,917
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	8,917
22	**12/31/81 BALANCE**	69,313
23	1982 Additions	3,670
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	3,670
27	**12/31/82 BALANCE**	72,983
28	1983 Additions	2,041
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	2,041
32	**12/31/83 BALANCE**	75,024
33	1984 Additions	4,109
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	4,109
37	**12/31/84 BALANCE**	79,133
38	1985 Additions	22,258
39	1985 Retirements	250
40	1985 Adjustments	0
41	1985 Net Additions	22,008
42	**12/31/85 BALANCE**	101,141

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**101,141**
2	1986 Additions	13,332
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	13,332
6	**12/31/86 BALANCE**	**114,473**
7	1987 Additions	7,900
8	1987 Retirements	316
9	1987 Adjustments	0
10	1987 Net Additions	7,584
11	**12/31/87 BALANCE**	**122,057**
12	1988 Additions	15,200
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	15,200
16	**12/31/88 BALANCE**	**137,257**
17	1989 Additions	6,365
18	1989 Retirements	1,015
19	1989 Adjustments	0
20	1989 Net Additions	5,350
21	**12/31/89 BALANCE**	**142,607**
22	1990 Additions (A/C 101)	(147)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(147)
27	**12/31/90 BALANCE**	**142,460**
28	1990 General Plant Reallocation Adjustments *	(13,117)
29	**12/31/90 ADJUSTED BALANCE**	**129,342**
30	1991 Additions (A/C 101)	1,416
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(176)
34	1991 Net Additions	1,240
35	**12/31/91 BALANCE**	**130,582**

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	850	(674)	0	176	(850)	(176)	(0)	513	(513)	(0)
3 302.1 Franchises	532	0	0	532	0	0	532	532	0	532
4 339.1 Other Plant & Misc.	5,881	0	0	5,881	0	0	5,881	5,881	0	5,881
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	337	0	0	337	0	0	337	337	0	337
7 304.2 Structures & Improvements	11,110	0	0	11,110	0	0	11,110	11,110	0	11,110
8 305.2 Collect. & Impound.	164	0	0	164	0	0	164	164	0	164
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	199	0	0	199	0	0	199	199	0	199
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	44	0	0	44	0	0	44	44	0	44
13 310.2 Power Generation Eq.	18	0	0	18	0	0	18	18	0	18
14 311.2 Pumping Equipment	16,146	0	0	16,146	0	0	16,146	16,146	0	16,146
15 339.2 Other Plant & Misc.	6,258	0	0	6,258	0	0	6,258	6,258	0	6,258
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	802	0	0	802	0	0	802	802	0	802
18 304.3 Structures & Improvements	1,681	0	0	1,681	0	0	1,681	1,681	0	1,681
19 320.3 Water Treatment Eq.	32,973	654	0	33,627	0	0	33,627	33,300	0	33,300
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	3	0	0	3	0	0	3	3	0	3
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	2,849	0	0	2,849	0	0	2,849	2,849	0	2,849
25 331.4 Transm. & Distribution	14,829	0	0	14,829	0	0	14,829	14,829	0	14,829
26 333.4 Services	3,843	0	0	3,843	0	0	3,843	3,843	0	3,843
27 334.4 Meters & Meter Installation	14,120	144	0	14,264	0	0	14,264	14,192	0	14,192
28 335.4 Hydrants	100	0	0	100	0	0	100	100	0	100
29 339.4 Other Plant & Misc.	383	0	0	383	0	0	383	383	0	383
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	860	(29)	0	831	0	0	831	846	0	846
32 304.5 Structures & Improvements	4,148	103	0	4,251	0	0	4,251	4,199	0	4,199
33 340.5 Office Furniture & Equipme	2,137	35	0	2,172	0	0	2,172	2,155	0	2,155
34 340.51 Computer Equipment	2,817	1,022	0	3,840	0	0	3,840	3,329	0	3,329
35 341.5 Transportation Equipment	2,755	213	0	2,968	0	0	2,968	2,861	0	2,861
36 342.5 Stores Equipment	21	5	0	26	0	0	26	23	0	23
37 343.5 Tools, Shop & Garage	1,094	(20)	0	1,074	0	0	1,074	1,084	0	1,084
38 344.5 Laboratory Equipment	232	16	0	248	0	0	248	240	0	240
39 345.5 Power Operated Equipment	1,477	(127)	0	1,350	0	0	1,350	1,414	0	1,414
40 346.5 Communication Equipment	429	34	0	463	0	0	463	446	0	446
41 347.5 Miscellaneous Equipment	134	34	0	168	0	0	168	151	0	151
42 348.5 Other Tangible Plant	115	6	0	121	0	0	121	118	0	118
43										
44 **INTANGIBLE PLANT**	7,263	(674)	0	6,589	(850)	(176)	6,413	6,926	(513)	6,413
45 **SUPPLY & PUMPING**	34,276	0	0	34,276	0	0	34,276	34,276	0	34,276
46 **WATER TREATMENT PLANT**	35,456	654	0	36,110	0	0	36,110	35,783	0	35,783
47 **TRANSM. & DISTRIBUTION**	36,127	144	0	36,271	0	0	36,271	36,199	0	36,199
48 **GENERAL PLANT**	16,221	1,292	0	17,512	0	0	17,512	16,866	0	16,866
49										
50 **TOTAL PLANT IN SERVICE**	129,342	1,416	0	130,758	(850)	(176)	130,582	130,050	(513)	129,537
51 **LAND & LAND RIGHTS**	2,002	(29)	0	1,973	0	0	1,973	1,988	0	1,988
52 **TOTAL PIS LESS LAND**	127,340	1,444	0	128,785	(850)	(176)	128,609	128,063	(513)	127,550

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				**1991 NON-USED & USEFUL**	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contrl. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
INTANGIBLE PLANT						
301.1 Organization	(0)	0	0	(0)	0%	0
302.1 Franchises	532	0	0	532	0%	0
339.1 Other Plant & Misc.	5,881	0	0	5,881	0%	0
SOURCE OF SUPPLY & PUMPING						
303.2 Land & Land Rights	337	0	0	337	0%	0
304.2 Structures & Improvements	11,110	0	0	11,110	40%	4,444
305.2 Collect. & Impound.	164	0	0	164	40%	66
306.2 Lake, River & Other	0	0	0	0	0%	0
307.2 Wells & Springs	199	0	0	199	40%	80
308.2 Infiltration Galleries	0	0	0	0	0%	0
309.2 Supply Mains	44	0	0	44	40%	18
310.2 Power Generation Eq.	18	0	0	18	0%	0
311.2 Pumping Equipment	16,146	0	0	16,146	40%	6,459
339.2 Other Plant & Misc.	6,258	0	0	6,258	0%	0
WATER TREATMENT PLANT						
303.3 Land & Land Rights	802	0	0	802	0%	0
304.3 Structures & Improvements	1,681	0	0	1,681	0%	0
320.3 Water Treatment Eq.	33,300	0	0	33,300	70%	23,310
339.3 Other Plant & Misc.	0	0	0	0	0%	0
TRANSMISSION & DISTRIBUTION						
303.4 Land & Land Rights	3	0	0	3	0%	0
304.4 Structures & Improvements	0	0	0	0	0%	0
330.4 Distr. Reservoirs	2,849	0	0	2,849	19%	541
331.4 Transm. & Distribution	14,829	0	0	14,829	45%	6,673
333.4 Services	3,843	0	0	3,843	0%	0
334.4 Meters & Meter Insallation	14,192	0	0	14,192	0%	0
335.4 Hydrants	100	0	0	100	0%	0
339.4 Other Plant & Misc.	383	0	0	383	0%	0
GENERAL PLANT						
303.5 Land & Land Rights	846	0	0	846	0%	0
304.5 Structures & Improvements	4,199	0	0	4,199	0%	0
340.5 Office Furniture & Equipment	2,155	0	0	2,155	0%	0
340.51 Computer Equipment	3,329	0	0	3,329	0%	0
341.5 Transportation Equipment	2,861	0	0	2,861	0%	0
342.5 Stores Equipment	23	0	0	23	0%	0
343.5 Tools, Shop & Garage	1,084	0	0	1,084	0%	0
344.5 Laboratory Equipment	240	0	0	240	0%	0
345.5 Power Operated Equipment	1,414	0	0	1,414	0%	0
346.5 Communication Equipment	446	0	0	446	0%	0
347.5 Miscellaneous Equipment	151	0	0	151	0%	0
348.5 Other Tangible Plant	118	0	0	118	0%	0
INTANGIBLE PLANT	6,413	0	0	6,413		0
SUPPLY & PUMPING	34,276	0	0	34,276		11,065
WATER TREATMENT PLANT	35,783	0	0	35,783		23,310
TRANSM. & DISTRIBUTION	36,199	0	0	36,199		7,214
GENERAL PLANT	16,866	0	0	16,866		0
TOTAL PLANT IN SERVICE	129,537	0	0	129,537		41,590
LAND & LAND RIGHTS	1,988	0	0	1,988		0
TOTAL PIS LESS LAND	127,550	0	0	127,550		41,590
Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =					32.11%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	41,590	0	41,590	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(8,866)	0	(8,866)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	32,723	0	32,723	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 10902 ENDED 12/31/79**	**6,682**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**6,682**
13	1980 Additions	1,426
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	1,426
17	**12/31/80 BALANCE**	**8,108**
18	1981 Additions	1,765
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	1,765
22	**12/31/81 BALANCE**	**9,873**
23	1982 Additions	2,015
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	2,015
27	**12/31/82 BALANCE**	**11,888**
28	1983 Additions	2,187
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	2,187
32	**12/31/83 BALANCE**	**14,075**
33	1984 Additions	2,421
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	2,421
37	**12/31/84 BALANCE**	**16,496**
38	1985 Additions	2,526
39	1985 Retirements	250
40	1985 Adjustments	0
41	1985 Net Additions	2,276
42	**12/31/85 BALANCE**	**18,772**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. *If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.*

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**18,772**
2	1986 Additions	2,958
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,958
6	**12/31/86 BALANCE**	**21,730**
7	1987 Additions	3,272
8	1987 Retirements	316
9	1987 Adjustments	0
10	1987 Net Additions	2,956
11	**12/31/87 BALANCE**	**24,686**
12	1988 Additions	3,646
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,646
16	**12/31/88 BALANCE**	**28,332**
17	1989 Additions	4,202
18	1989 Retirements	1,015
19	1989 Adjustments	0
20	1989 Net Additions	3,187
21	**12/31/89 BALANCE**	**31,519**
22	1990 Additions	4,413
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,413
26	**12/31/90 BALANCE**	**35,932**
27	1990 General Plant Reallocation Adjustments *	(6,153)
28	**12/31/90 ADJUSTED BALANCE**	**29,779**
29	1991 Additions	6,014
30	1991 Retirements	0
31	1991 Adjustments	498
32	1991 Net Additions	6,512
33	**12/31/91 BALANCE**	**36,292**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-6 (W)
Supporting Schedule: B-13 (W)

Line No.	(1) Account No. and Name	(2) Balance Ended 12/31/90	(3) Net Additions *	(4) Balance Ended 12/31/91	(5) 1991 Utility Adjustments Beginning	(6) 1991 Utility Adjustments Ending	(7) Adjusted Balance 12/31/91	(8) AVERAGE 1991 ACCUM. DEPR. Per Books	(9) Utility Adjustments	(10) Adj. Util. Balance
		1991 ACCUMULATED DEPRECIATION								
1	**INTANGIBLE PLANT**									
2	301.1 Organization	(92)	(0)	(92)	92	92	(0)	(92)	92	(0)
3	302.1 Franchises	79	13	92	0	0	92	85	0	85
4	339.1 Other Plant & Misc.	1,175	235	1,410	0	0	1,410	1,292	0	1,292
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	3,761	337	4,098	0	0	4,098	3,930	0	3,930
8	305.2 Collect. & Impound.	28	3	32	0	0	32	30	0	30
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	10	7	17	0	0	17	13	0	13
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	1	3	0	0	3	3	0	3
13	310.2 Power Generation Eq.	0	1	1	0	0	1	1	0	1
14	311.2 Pumping Equipment	3,578	807	4,386	0	0	4,386	3,982	0	3,982
15	339.2 Other Plant & Misc.	1,312	250	1,562	0	0	1,562	1,437	0	1,437
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	157	51	208	0	0	208	182	0	182
19	320.3 Water Treatment Eq.	4,442	1,514	5,956	0	0	5,956	5,199	0	5,199
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs	947	77	1,024	0	0	1,024	985	0	985
25	331.4 Transm. & Distribution	3,954	345	4,298	0	0	4,298	4,126	0	4,126
26	333.4 Services	773	96	869	0	0	869	821	0	821
27	334.4 Meters & Meter Insallation	4,319	710	5,029	0	0	5,029	4,674	0	4,674
28	335.4 Hydrants	5	2	7	0	0	7	6	0	6
29	339.4 Other Plant & Misc.	25	15	40	0	0	40	32	0	32
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	548	105	653	0	0	653	601	0	601
33	340.5 Office Furniture & Equipment	690	144	833	0	0	833	761	0	761
34	340.51 Computer Equipment	354	555	909	0	406	1,315	631	203	834
35	341.5 Transportation Equipment	1,743	477	2,220	0	0	2,220	1,981	0	1,981
36	342.5 Stores Equipment	6	1	8	0	0	8	7	0	7
37	343.5 Tools, Shop & Garage	495	68	563	0	0	563	529	0	529
38	344.5 Laboratory Equipment	104	16	120	0	0	120	112	0	112
39	345.5 Power Operated Equipment	1,129	118	1,247	0	0	1,247	1,188	0	1,188
40	346.5 Communication Equipment	165	45	210	0	0	210	187	0	187
41	347.5 Miscellaneous Equipment	24	10	34	0	0	34	29	0	29
42	348.5 Other Tangible Plant	47	12	59	0	0	59	53	0	53
43										
44	**INTANGIBLE PLANT**	1,161	249	1,410	92	92	1,502	1,285	92	1,377
45	**SUPPLY & PUMPING**	8,692	1,406	10,099	0	0	10,099	9,395	0	9,395
46	**WATER TREATMENT PLANT**	4,599	1,565	6,164	0	0	6,164	5,381	0	5,381
47	**TRANSM. & DISTRIBUTION**	10,022	1,245	11,268	0	0	11,268	10,645	0	10,645
48	**GENERAL PLANT**	5,304	1,550	6,854	0	406	7,260	6,079	203	6,282
49										
50	**TOTAL WATER ACCUM. DEP.**	**29,779**	**6,014**	**35,794**	**92**	**498**	**36,292**	**32,787**	**295**	**33,082**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	85	0	85	0%	0
4 339.1 Other Plant & Misc.	1,292	0	1,292	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	3,930	0	3,930	40%	1,572
8 305.2 Collect. & Impound.	30	0	30	40%	12
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	13	0	13	40%	5
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	3	0	3	40%	1
13 310.2 Power Generation Eq.	1	0	1	0%	0
14 311.2 Pumping Equipment	3,982	0	3,982	40%	1,593
15 339.2 Other Plant & Misc.	1,437	0	1,437	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	182	0	182	0%	0
19 320.3 Water Treatment Eq.	5,199	0	5,199	70%	3,639
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	985	0	985	19%	187
25 331.4 Transm. & Distribution	4,126	0	4,126	45%	1,857
26 333.4 Services	821	0	821	0%	0
27 334.4 Meters & Meter Insallation	4,674	0	4,674	0%	0
28 335.4 Hydrants	6	0	6	0%	0
29 339.4 Other Plant & Misc.	32	0	32	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	601	0	601	0%	0
33 340.5 Office Furniture & Equipment	761	0	761	0%	0
34 340.51 Computer Equipment	834	0	834	0%	0
35 341.5 Transportation Equipment	1,981	0	1,981	0%	0
36 342.5 Stores Equipment	7	0	7	0%	0
37 343.5 Tools, Shop & Garage	529	0	529	0%	0
38 344.5 Laboratory Equipment	112	0	112	0%	0
39 345.5 Power Operated Equipment	1,188	0	1,188	0%	0
40 346.5 Communication Equipment	187	0	187	0%	0
41 347.5 Miscellaneous Equipment	29	0	29	0%	0
42 348.5 Other Tangible Plant	53	0	53	0%	0
43					
44 **INTANGIBLE PLANT**	1,377	0	1,377		0
45 **SUPPLY & PUMPING**	9,395	0	9,395		3,183
46 **WATER TREATMENT PLANT**	5,381	0	5,381		3,639
47 **TRANSM. & DISTRIBUTION**	10,645	0	10,645		2,044
48 **GENERAL PLANT**	6,282	0	6,282		0
49					
50 **TOTAL**	33,082	0	33,082		8,866
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				26.80%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 10902 ENDED 12/31/79**	26,983
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	26,983
13	1980 Additions	1,805
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	1,805
17	**12/31/80 BALANCE**	28,788
18	1981 Additions	2,450
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	2,450
22	**12/31/81 BALANCE**	31,238
23	1982 Additions	600
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	600
27	**12/31/82 BALANCE**	31,838
28	1983 Additions	275
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	275
32	**12/31/83 BALANCE**	32,113
33	1984 Additions	750
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	750
37	**12/31/84 BALANCE**	32,863
38	1985 Additions	1,125
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	1,125
42	**12/31/85 BALANCE**	33,988

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	33,988
2	1986 Additions	500
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	500
6	**12/31/86 BALANCE**	34,488
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	34,488
12	1988 Additions	925
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	925
16	**12/31/88 BALANCE**	35,413
17	1989 Additions	75
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	75
21	**12/31/89 BALANCE**	35,488
22	1990 Additions	75
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	75
26	**12/31/90 BALANCE**	35,563
27	1991 Additions	550
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	550
31	**12/31/91 BALANCE**	36,113

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	32,269	0	32,269	0	0	32,269	32,269	0	32,269
3 Meter Installation Fees	3,294	550	3,844	0	0	3,844	3,569	0	3,569
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER CIAC	35,563	550	36,113	0	0	36,113	35,838	0	35,838

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 10902 ENDED 12/31/79**	**2,960**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**2,960**
13	*1980 Additions*	558
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	558
17	**12/31/80 BALANCE**	**3,518**
18	1981 Additions	601
19	1981 Retirements	0
20	*1981 Adjustments*	0
21	1981 Net Additions	601
22	**12/31/81 BALANCE**	**4,119**
23	1982 Additions	631
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	631
27	**12/31/82 BALANCE**	**4,750**
28	1983 Additions	640
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	640
32	**12/31/83 BALANCE**	**5,390**
33	1984 Additions	650
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	650
37	**12/31/84 BALANCE**	**6,040**
38	1985 Additions	668
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	668
42	**12/31/85 BALANCE**	**6,708**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	6,708
2	1986 Additions	685
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	685
6	**12/31/86 BALANCE**	7,393
7	1987 Additions	690
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	690
11	**12/31/87 BALANCE**	8,083
12	1988 Additions	699
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	699
16	**12/31/88 BALANCE**	8,782
17	1989 Additions	709
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	709
21	**12/31/89 BALANCE**	9,491
22	1990 Additions	711
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	711
26	**12/31/90 BALANCE**	10,202
27	1991 Additions	942
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	942
31	**12/31/91 BALANCE**	11,144

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						**AVERAGE 1991 ACC. AMORT. CIAC**		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	9,275	764	10,039	0	0	10,039	9,657	0	9,657
3 Meter Installation Fees	926	178	1,105	0	0	1,105	1,015	0	1,015
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	10,202	942	11,144	0	0	11,144	10,673	0	10,673

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
*If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		*0*
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	21,408	(768)	20,640	21,408	2,680	24,088	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	2,676	(96)	2,580	2,676	335	3,011	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)

Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
4	**12/31/91 BALANCE**	0	Amortization from ? / ? / ? thru 12/31/90	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	**12/31/90 BALANCE**	0
6			1991 Amortization Expense	0
7			**12/31/91 BALANCE**	0
			Avg. 1991 Accum. Amort. Acq. Adj.	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	32.11%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	26.80%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Apache Shores - 990

Citrus County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			**1991 REQUIRED OPERATING INCOME (FINAL)**			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	27,527	6,696	34,223	3,523	37,746	10.30%	B-4, B-3 (W)
3 Other Revenues	270	110	380	0	380		B-4 (W)
4 **TOTAL OPERATING REVENUES**	27,797	6,806	34,603	3,523	38,126		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,408	2,680	24,088	0	24,088		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,381	0	3,381	0	3,381		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	3,299	1,273	4,571	159	4,730		B-15, B-3 (W)
9 Provision For Income Taxes	(1,283)	1,084	(199)	1,266	1,067		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	26,805	5,037	31,842	1,425	33,266		
11 **NET OPERATING INCOME:**	992	1,769	2,761	2,099	4,860		
12 **RATE BASE**	42,480		42,007		42,007		A-1 (W)
13 **RATE OF RETURN**	2.34%		6.57%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	27,527	6,696	34,223	601	34,824	1.76%	B-4, B-3 (W)
3	*Other Revenues*	270	0	270	0	270		B-4 (W)
4	**TOTAL OPERATING REVENUES**	27,797	6,696	34,493	601	35,094		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	21,408	(768)	20,640	0	20,640		B-5 (W)
6	*Depreciation, net of CIAC Amort.*	3,381	0	3,381	0	3,381		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	*Taxes Other Than Income*	3,299	1,268	4,566	27	4,594		B-15, B-3 (W)
9	Provision For Income Taxes	(1,283)	2,350	1,067	216	1,283		B-16, B-3 (W)
10	***TOTAL OPERATING EXPENSES***	26,805	2,849	29,654	243	29,897		
11	**NET OPERATING INCOME:**	992	3,847	4,839	358	5,197		
12	**RATE BASE**	42,480		41,576		41,576		A-1 (W)
13	**RATE OF RETURN**	2.34%		11.64%		12.50%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	15.00%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.50%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	41,576		42,007		A-1 (W)	-
5	Required Income (L3 x L4)	5,197		4,860		-	-
6	Adjusted Income under Present Rates	4,839		2,761		B-1 (W)	-
7	Income Deficiency (L5 - L6)	358		2,099		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	574		3,365		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	601		3,523		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	574		3,365		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	216		1,266		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	27		159		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	358		2,099			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	15.00%	6.77%
25	Adjustment for Gas	-2.41%	15.00%	-0.36%
26	**TOTAL**	100.00%		12.50%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	6,696	6,806	B-4 (W)
3				
4	2.			
5				
6				
7		6,696	6,806	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(768)	(768)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		706	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		150	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		269	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(21)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		887	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,457	B-5 (W)
22				
23				
24		(768)	2,680	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	301	306	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	966	966	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		1,268	1,273	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,350	1,084	B-16 (W)
48				
49	2.			
50				
51				
52		2,350	1,084	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	3,847	1,769	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	5	0	
3	461.1 Metered - Residential	26,527	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	26,532	7,691	34,223
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	995	0	
16	**SUBTOTAL OTHER WATER SALES**	995	(995)	0
17	**TOTAL WATER SALES**	27,527	6,696	34,223
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	270	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	270	110	380
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	27,797	6,696	34,493
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	27,797	6,806	34,603

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer. Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .5)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	11,196	762	11,958	6,677	334	7,011	1,133	177	1,309	3,386	252	3,638
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	3,273	434	3,707	1,722	(404)	1,318	325	(91)	234	1,226	929	2,156
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	573	6	578	514	0	514	0	5	5	58	1	59
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	80	3	83	80	3	83	0	0	0	0	0	0
8 620 Materials and Supplies	678	49	726	386	14	400	11	19	30	280	16	296
9 631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10 632 Contractual Services - Acct.	272	11	284	0	0	0	0	0	0	272	11	284
11 633 Contractual Services - Legal	111	7	117	0	0	0	0	0	0	111	7	117
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	1,282	51	1,333	1,150	42	1,192	0	0	0	132	9	141
14 641 Rental of Building/Real Prop.	53	26	79	0	0	0	0	0	0	53	26	79
15 642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16 650 Transportation Expense	963	44	1,027	980	36	1,016	2	7	9	1	1	2
17 656 Insurance - Vehicle	161	27	188	0	0	0	0	0	0	161	27	188
18 657 Insurance - General Liability	187	21	208	0	0	0	0	0	0	187	21	208
19 658 Insurance - Workman's Comp.	4	388	391	0	233	233	0	40	40	4	115	118
20 659 Insurance - Other	109	5	114	0	0	0	0	0	0	109	5	114
21 660 Advertising Expense	12	1	12	0	0	0	0	0	0	12	1	12
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	706	706	0	0	0	0	0	0	0	706	706
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	293	19	312	0	0	0	293	19	312	0	0	0
25 675 Miscellaneous Expenses	2,140	122	2,262	700	25	725	2	7	9	1,438	90	1,528
26 **TOTAL WATER O&M EXPENSES**	**21,408**	**2,680**	**24,088**	**12,210**	**282**	**12,492**	**1,766**	**183**	**1,948**	**7,433**	**2,216**	**9,648**
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	11,196	762	11,958	6,677	334	7,011	1,133	177	1,309	3,386	252	3,638
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	3,273	434	3,707	1,722	(404)	1,318	325	(91)	234	1,226	929	2,156
31 **TOTAL WATER LABOR COSTS**	**14,469**	**1,196**	**15,665**	**8,399**	**(71)**	**8,329**	**1,457**	**85**	**1,543**	**4,612**	**1,181**	**5,793**

0093

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	11,196	0	11,196	6,677	0	6,677	1,133	0	1,133	3,386	0	3,386
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	3,273	(1,141)	2,132	1,722	(451)	1,271	325	(109)	216	1,226	(582)	645
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	573	0	573	514	0	514	0	0	0	58	0	58
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	80	0	80	80	0	80	0	0	0	0	0	0
8	620	Materials and Supplies	678	0	678	386	0	386	11	0	11	280	0	280
9	631	Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632	Contractual Services - Acct.	272	0	272	0	0	0	0	0	0	272	0	272
11	633	Contractual Services - Legal	111	0	111	0	0	0	0	0	0	111	0	111
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,282	0	1,282	1,150	0	1,150	0	0	0	132	0	132
14	641	Rental of Building/Real Prop.	53	0	53	0	0	0	0	0	0	53	0	53
15	642	Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650	Transportation Expense	983	0	983	980	0	980	2	0	2	1	0	1
17	656	Insurance - Vehicle	161	0	161	0	0	0	0	0	0	161	0	161
18	657	Insurance - General Liability	187	0	187	0	0	0	0	0	0	187	0	187
19	658	Insurance - Workman's Comp.	4	373	376	0	224	224	0	38	38	4	110	114
20	659	Insurance - Other	109	0	109	0	0	0	0	0	0	109	0	109
21	660	Advertising Expense	12	0	12	0	0	0	0	0	0	12	0	12
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	293	0	293	0	0	0	293	0	293	0	0	0
25	675	Miscellaneous Expenses	2,140	0	2,140	700	0	700	2	0	2	1,438	0	1,438
26		TOTAL WATER O&M EXPENSES	21,408	(768)	20,640	12,210	(226)	11,984	1,766	(71)	1,695	7,433	(471)	6,961
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	11,196	0	11,196	6,677	0	6,677	1,133	0	1,133	3,386	0	3,386
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	3,273	(1,141)	2,132	1,722	(451)	1,271	325	(109)	216	1,226	(582)	645
31		TOTAL WATER LABOR COSTS	14,469	(1,141)	13,328	8,399	(451)	7,949	1,457	(109)	1,348	4,612	(582)	4,031

0094

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: *B-5 (W) P. 1 of 5*

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 TOTAL O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	796	910	923	774	926	1,002	805	954	681	949	1,069	1,407	11,196	0	11,196	762	11,958
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	225	286	314	227	264	294	240	308	209	275	314	318	3,273	(1,141)	2,132	434	3,707
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	53	47	52	53	47	40	44	43	45	54	44	51	573	0	573	6	578
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	80	0	0	0	0	0	0	0	0	80	0	80	3	83
8	620.1-8 Materials and Supplies	(164)	150	349	34	39	52	25	43	63	33	28	24	678	0	678	49	726
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.1-8 Contractual Services - Acct.	20	23	22	22	23	23	24	21	23	24	21	27	272	0	272	11	284
11	633.1-8 Contractual Services - Legal	8	9	9	9	9	9	10	9	9	10	8	11	111	0	111	7	117
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	48	50	50	331	11	11	427	60	11	179	60	44	1,282	0	1,282	51	1,333
14	641.1-8 Rental of Building/Real Prop.	4	4	4	4	4	4	5	4	4	5	4	5	53	0	53	26	79
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.1-8 Transportation Expense	143	50	122	83	83	59	149	48	42	68	84	51	983	0	983	44	1,027
17	656.1-8 Insurance - Vehicle	12	14	13	13	14	13	14	13	14	14	12	16	161	0	161	27	188
18	657.1-8 Insurance - General Liability	13	16	15	15	16	15	16	15	16	16	14	19	187	0	187	21	208
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	373	376	388	391
20	659.1-8 Insurance - Other	8	9	9	9	9	9	10	9	9	10	8	11	109	0	109	5	114
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	12
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	706	706
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	16	24	29	24	25	20	23	25	20	24	28	34	293	0	293	19	312
25	675.1-8 Miscellaneous Expenses	103	123	116	117	122	119	125	813	122	126	109	145	2,140	0	2,140	122	2,262
26	**TOTAL WATER O&M EXPENSES**	1,286	1,719	2,028	1,797	1,594	1,673	1,918	2,365	1,270	1,788	1,805	2,166	21,408	(768)	20,640	2,690	24,098

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	11,196	762	11,958
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	3,273	434	3,707
31	**TOTAL WATER LABOR COSTS**	14,469	1,196	15,665

0095

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.1-6 Salaries & Wages - Employees	491	530	537	406	543	644	422	591	316	559	707	932	6,677	0	6,677	334	7,011
2 603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-6 Employee Pensions & Benefits	119	155	182	101	132	171	108	184	83	141	191	156	1,722	(451)	1,271	(404)	1,318
4 610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-6 Purchased Power	49	42	48	48	42	36	39	38	40	49	40	45	514	0	514	0	514
6 616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-6 Chemicals	0	0	0	80	0	0	0	0	0	0	0	0	80	0	80	3	83
8 620.1-6 Materials and Supplies	(185)	126	326	11	15	28	0	21	39	7	6	(5)	386	0	386	14	400
9 631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-6 Contractual Services - Other	39	39	39	320	0	0	415	50	0	167	50	31	1,150	0	1,150	42	1,192
14 641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.1-6 Transportation Expense	143	50	121	83	82	59	149	48	42	68	84	51	980	0	980	36	1,016
17 656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	224	224	233	233
20 659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	700	0	0	0	0	700	0	700	25	725
26 TOTAL WATER DIRECT O&M EXPENSES	655	942	1,253	1,048	814	937	1,133	1,631	519	992	1,077	1,209	12,210	(226)	11,984	282	12,492

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	6,677	334	7,011
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,722	(404)	1,318
31	TOTAL WATER DIRECT LABOR COSTS	8,399	(71)	8,329

9600

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.7 *Salaries & Wages - Employees*	62	92	113	91	98	78	89	97	79	94	107	133	1,133	0	1,133	177	1,309
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	18	26	32	26	28	22	25	28	23	27	31	38	325	(109)	216	(91)	234
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	5
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	19	30
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	7	9
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 *Insurance - General Liability*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	38	38	40	40
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	16	24	29	24	25	20	23	25	20	24	28	34	293	0	293	19	312
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	7	9
26	**TOTAL WATER CUSTOMER ACCOUNTS**	97	144	177	142	152	121	139	151	123	147	167	207	1,766	(71)	1,695	183	1,948

27	Total Labor	*Total* Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	1,133	177	1,309
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	325	(91)	234
31	**TOTAL WATER CUST ACCTS LABOR COSTS**	1,457	85	1,543

0097

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 A & G				
1	601.8 Salaries & Wages - Employees	243	289	273	276	286	280	294	266	286	296	256	342	3,386	0	3,386	252	3,638
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	88	105	99	100	104	101	107	96	103	107	93	124	1,226	(582)	645	929	2,156
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	4	5	5	5	5	5	5	5	5	5	4	6	58	0	58	1	59
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	20	24	23	23	24	23	24	22	24	24	21	28	280	0	280	16	296
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	20	23	22	22	23	23	24	21	23	24	21	27	272	0	272	11	284
11	633.8 Contractual Services - Legal	8	9	9	9	9	9	10	9	9	10	8	11	111	0	111	7	117
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	10	11	11	11	11	11	11	10	11	12	10	13	132	0	132	9	141
14	641.8 Rental of Building/Real Prop.	4	4	4	4	4	4	5	4	4	5	4	5	53	0	53	26	79
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	2
17	656.8 Insurance - Vehicle	12	14	13	13	14	13	14	13	14	14	12	16	161	0	161	27	188
18	657.8 Insurance - General Liability	13	16	15	15	16	15	16	15	16	16	14	19	187	0	187	21	208
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	110	114	115	118
20	659.8 Insurance - Other	8	9	9	9	9	9	10	9	9	10	8	11	109	0	109	5	114
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	12
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	706	706
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	103	123	116	117	121	119	125	113	121	126	109	145	1,438	0	1,438	90	1,528
26	TOTAL WATER A&G EXPENSES	534	634	598	606	628	615	646	583	627	649	561	751	7,433	(471)	6,961	2,216	9,649

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	3,386	252	3,638
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,226	929	2,156
31	TOTAL WATER A&G LABOR COSTS	4,612	1,181	5,793

0098

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS: Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS: Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-8 Salaries & Wages - Employees	11,196	0	11,196	11,196	0	0	82	131	(21)	11,389	569	0	762	11,958
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	3,273	(1,141)	2,132	3,273	(1,141)	0	22	17	0	2,171	79	1,457	434	3,707
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	573	0	573	573	0	0	1	5	0	578	0	0	6	578
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	80	0	80	80	0	0	0	0	0	80	3	0	3	83
8	620.1-8 Materials and Supplies	678	0	678	678	0	0	4	20	0	701	25	0	48	726
9	631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10	632.1-8 Contractual Services - Acct.	272	0	272	272	0	0	2	0	0	274	10	0	11	284
11	633.1-8 Contractual Services - Legal	111	0	111	111	0	0	3	0	0	113	4	0	7	117
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	1,282	0	1,282	1,282	0	0	4	0	0	1,287	47	0	51	1,333
14	641.1-8 Rental of Building/Real Prop.	53	0	53	53	0	0	0	23	0	76	3	0	26	79
15	642.1-8 Rental of Equipment	2	0	2	2	0	0	0	0	0	2	0	0	0	2
16	650.1-8 Transportation Expense	983	0	983	983	0	0	1	7	0	991	36	0	44	1,027
17	656.1-8 Insurance - Vehicle	161	0	161	161	0	0	4	16	0	181	7	0	27	188
18	657.1-8 Insurance - General Liability	187	0	187	187	0	0	4	10	0	200	7	0	21	208
19	658.1-8 Insurance - Workman's Comp.	4	373	376	4	373	0	0	1	0	377	14	0	388	391
20	659.1-8 Insurance - Other	109	0	109	109	0	0	1	0	0	110	4	0	5	114
21	660.1-8 Advertising Expense	12	0	12	12	0	0	0	0	0	12	0	0	1	12
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	706	0	0	0	706	0	0	706	706
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	293	0	293	293	0	0	0	19	0	312	0	0	19	312
25	675.1-8 Miscellaneous Expenses	2,140	0	2,140	2,140	0	0	23	19	0	2,182	79	0	122	2,262
26	TOTAL WATER O&M EXPENSES	21,408	(768)	20,640	21,408	(768)	706	150	299	(21)	21,744	887	1,457	2,680	24,088

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0699

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	6,677		6,677	6,677						6,677	334		334	7,011
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,722	(451)	1,271	1,722	(451)					1,271	46		(404)	1,318
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	514		514	514						514			0	514
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	80		80	80						80	3		3	83
8 620.1-6 Materials and Supplies	386		386	386						386	14		14	400
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,150		1,150	1,150						1,150	42		42	1,192
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	980		980	980						980	36		36	1,016
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	224	224	0	224					224	8		233	233
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	700		700	700						700	25		25	725
26 TOTAL WATER DIRECT O&M EXPENSES	12,210	(226)	11,984	12,210	(226)	0	0	0	0	11,984	508	0	282	12,492

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0100

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	1,133		1,133	1,133				125	(11)	1,247	62		177	1,309
2 603.7 Salaries & Wages - Officers, Etc	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	325	(109)	216	325	(109)			10		225	8		(91)	234
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				5		5			5	5
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	11		11	11				18		29	1		19	30
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	2		2	2				7		9	0		7	9
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	38	38	0	38			1		39	1		40	40
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	293		293	293				19		312			19	312
25 675.7 Miscellaneous Expenses	2		2	2				7		9	0		7	9
26 TOTAL WATER CUST ACCT EXPENSES	1,766	(71)	1,695	1,766	(71)	0	0	191	(11)	1,875	74	0	183	1,948

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): *Lehigh was acquired in July 1991 and beginning in October of 1991* SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0101

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	3,386		3,386	3,386			82	6	(10)	3,465	173		252	3,638
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,226	(582)	645	1,226	(582)		22	7		674	24	1,457	929	2,156
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	58		58	58			1	0		59			1	59
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	280		280	280			4	2		286	10		16	296
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	272		272	272			2	0		274	10		11	284
11 633.8 Contractual Services - Legal	111		111	111			3	0		113	4		7	117
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	132		132	132			4	0		136	5		9	141
14 641.8 Rental of Building/Real Prop.	53		53	53			0	23		76	3		26	79
15 642.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
16 650.8 Transportation Expense	1		1	1			1	0		2	0		1	2
17 656.8 Insurance - Vehicle	161		161	161			4	16		181	7		27	188
18 657.8 Insurance - General Liability	187		187	187			4	10		200	7		21	208
19 658.8 Insurance - Workman's Comp	4	110	114	4	110		0	0		114	4		115	118
20 659.8 Insurance - Other	109		109	109			1	0		110	4		5	114
21 660.8 Advertising Expense	12		12	12			0	0		12	0		1	12
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		706	0	0		706			706	706
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	1,438		1,438	1,438			23	13		1,474	54		90	1,528
26 TOTAL WATER A&G EXPENSES	7,433	(471)	6,961	7,433	(471)	706	150	78	(10)	7,885	306	1,457	2,216	9,648

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0102

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Apache Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	6,911		11,196	4,285	62.01%	7,808	3,388	43.40%
2	603.1-8 Salaries & Wages - Officers, Etc.	236		0	(236)	-100.00%	267	(267)	-100.00%
3	604.1-8 Employee Pensions & Benefits	403		2,132	1,729	428.97%	455	1,678	368.23%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	983		573	(410)	-41.74%	1,111	(538)	-48.43%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	106		80	(26)	-24.81%	120	(40)	-33.45%
8	620.1-8 Materials and Supplies	316		678	362	114.41%	357	321	89.79%
9	631.1-8 Contractual Services - Engr.	34		1	(33)	-96.37%	38	(38)	-98.56%
10	632.1-8 Contractual Services - Acct.	309		272	(37)	-11.88%	349	(77)	-22.00%
11	633.1-8 Contractual Services - Legal	63		111	48	75.73%	71	40	55.55%
12	634.1-8 Contractual Services - Mgmt. Fees	96		0	(96)	-100.00%	108	(108)	-100.00%
13	635.1-8 Contractual Services - Other	471		1,282	811	172.28%	532	750	141.01%
14	641.1-8 Rental of Building/Real Prop.	238		53	(185)	-77.82%	269	(216)	-80.37%
15	642.1-8 Rental of Equipment	109		2	(107)	-98.16%	123	(121)	-98.37%
16	650.1-8 Transportation Expense	307		983	676	220.25%	347	636	183.47%
17	656.1-8 Insurance - Vehicle	631		161	(470)	-74.55%	713	(552)	-77.48%
18	657.1-8 Insurance - General Liability	384		187	(197)	-51.33%	434	(247)	-56.92%
19	658.1-8 Insurance - Workman's Comp.	231		376	145	62.85%	261	115	44.15%
20	659.1-8 Insurance - Other	228		109	(119)	-52.01%	258	(148)	-57.52%
21	660.1-8 Advertising Expense	19		12	(7)	-39.28%	21	(10)	-46.25%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	160		293	133	83.39%	181	113	62.33%
25	675.1-8 Miscellaneous Expenses	1,840		2,140	300	16.30%	2,079	61	2.95%
26	**TOTAL WATER O&M EXPENSES**	**14,075**		**20,640**	**6,565**	**46.64%**	**15,901**	**4,739**	**29.80%**
27	**SUBTOTAL (less accts. 666 & 667)**	**14,075**		**20,640**	**6,565**	**46.64%**	**15,901**	**4,739**	**22.96%**
28	**Average ERC's**	**176**		**160**	**(16)**	**-9.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				***Compounded Multiplier =***		***12.97%***			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10902, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Apache Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	4,071		6,677	2,606	64.02%	4,599	2,078	45.19%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			1,271	1,271	N.A.	0	1,271	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	878		514	(364)	-41.41%	992	(477)	-48.13%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	106		80	(26)	-24.81%	120	(40)	-33.45%
8	620.1-6 Materials and Supplies	316		386	70	22.30%	357	29	8.26%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other			1,150	1,150	N.A.	0	1,150	N.A.
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	2		0	(2)	-100.00%	2	(2)	-100.00%
16	650.1-6 Transportation Expense	277		980	703	253.79%	313	667	213.16%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			224	224	N.A.	0	224	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	17		700	683	4016.18%	19	681	3543.51%
26	**TOTAL WATER O&M EXPENSES**	**5,667**		**11,984**	**6,317**	**111.46%**	**6,402**	**5,582**	**87.16%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,667**		**11,984**	**6,317**	**111.46%**	**6,402**	**5,582**	**46.56%**
28	**Average ERC's**	**176**		**160**	**(16)**	**-9.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**135.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**12.97%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10902, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Apache Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.7 Salaries & Wages - Employees	1,294		1,133	(161)	-12.46%	1,462	(329)	-22.52%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			216	216	N.A.	0	216	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies			11	11	N.A.	0	11	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	13		2	(11)	-86.52%	15	(13)	-88.07%
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			38	38	N.A.	0	38	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	160		293	133	83.39%	181	113	62.33%
25	675.7 Miscellaneous Expenses	8		2	(6)	-73.69%	9	(7)	-76.71%
26	**TOTAL WATER O&M EXPENSES**	**1,475**		**1,695**	**220**	**14.89%**	**1,866**	**28**	**1.70%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,475**		**1,695**	**220**	**14.89%**	**1,866**	**28**	**1.67%**
28	**Average ERC's**	**176**		**160**	**(16)**	**-9.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**12.97%**			

Notes:

(a) *Detailed O & M expense data from this systems' last rate case, Order No. 10902,* was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Apache Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	1,546		3,386	1,840	119.03%	1,747	1,640	93.88%
2	603.8 Salaries & Wages - Officers, Etc.	236		0	(236)	-100.00%	267	(267)	-100.00%
3	604.8 Employee Pensions & Benefits	403		645	242	59.98%	455	189	41.61%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	105		58	(47)	-44.55%	119	(60)	-50.92%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			280	280	N.A.	0	280	N.A.
9	631.8 Contractual Services - Engr.	34		1	(33)	-98.37%	38	(36)	-98.56%
10	632.8 Contractual Services - Acct.	309		272	(37)	-11.88%	349	(77)	-22.00%
11	633.8 Contractual Services - Legal	63		111	48	75.73%	71	40	55.55%
12	634.8 Contractual Services - Mgmt. Fees	96		0	(96)	-100.00%	108	(108)	-100.00%
13	635.8 Contractual Services - Other	471		132	(339)	-71.94%	532	(400)	-75.16%
14	641.8 Rental of Building/Real Prop.	238		53	(185)	-77.82%	269	(216)	-80.37%
15	642.8 Rental of Equipment	107		2	(105)	-98.13%	121	(119)	-98.34%
16	650.8 Transportation Expense	17		1	(16)	-91.70%	19	(18)	-92.66%
17	656.8 Insurance - Vehicle	631		161	(470)	-74.55%	713	(552)	-77.48%
18	657.8 Insurance - General Liability	384		187	(197)	-51.33%	434	(247)	-56.92%
19	658.8 Insurance - Workman's Comp.	231		114	(117)	-50.75%	261	(147)	-56.40%
20	659.8 Insurance - Other	228		109	(119)	-52.01%	258	(148)	-57.52%
21	660.8 Advertising Expense	19		12	(7)	-39.28%	21	(10)	-46.25%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,815		1,438	(377)	-20.77%	2,050	(612)	-29.87%
26	**TOTAL WATER O&M EXPENSES**	**6,933**		**6,961**	**28**	**0.41%**	**7,832**	**(871)**	**-11.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,933**		**6,961**	**28**	**0.41%**	**7,832**	**(871)**	**-12.51%**
28	**Average ERC's**	**176**		**160**	**(16)**	**-9.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**12.97%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10902, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	3,389	43.40%	
2	603.1-S Salaries & Wages - Officers, Etc.	(267)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,676	368.23%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(538)	-48.43%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(40)	-33.45%	
8	620.1-S Materials and Supplies	321	89.79%	
9	631.1-S Contractual Services - Engr.	(38)	-98.56%	
10	632.1-S Contractual Services - Acct.	(77)	-22.00%	
11	633.1-S Contractual Services - Legal	40	55.55%	
12	634.1-S Contractual Services - Mgmt. Fees	(108)	-100.00%	
13	635.1-S Contractual Services - Other	750	141.01%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(216)	-80.37%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(121)	-98.37%	
16	650.1-S Transportation Expense	836	183.47%	
17	656.1-S Insurance - Vehicle	(552)	-77.48%	
18	657.1-S Insurance - General Liability	(247)	-56.92%	
19	658.1-S Insurance - Workman's Comp.	115	44.15%	
20	659.1-S Insurance - Other	(148)	-57.52%	
21	660.1-S Advertising Expense	(10)	-46.25%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	113	62.33%	
25	675.1-S Miscellaneous Expenses	61	2.95%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	4,739	29.80%	

CONTRACTUAL SERVICES - 1991

Company: SSU / CItrus / Apache Shores

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	*Milian & Swain*	*Debbie Swain*	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with *staff, legal representation.*
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	*Southern States Utilities*			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$2,824
50	Total Projected Rate Case Expense	1,772,200	2,824
52	**Annual Amortization Over 4 Years**	**$443,050**	**$706**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	161
57	% of Total	100%	0.1593%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Citrus / Apache Shores

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Citrus / Apache Shores

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	532	40	2.50%	13	0	13
4	339.1 Other Plant & Misc.	5,881	25	4.00%	235	0	235
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	337	0	N.A.	0	0	0
7	304.2 Structures & Improvements	11,110	33	3.03%	337	0	337
8	305.2 Collect. & Impound.	164	50	2.00%	3	0	3
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	199	30	3.33%	7	0	7
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	44	35	2.86%	1	0	1
13	310.2 Power Generation Eq.	18	20	5.00%	1	0	1
14	311.2 Pumping Equipment	16,146	20	5.00%	807	0	807
15	339.2 Other Plant & Misc.	6,258	25	4.00%	250	0	250
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	802	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,681	33	3.03%	51	0	51
19	320.3 Water Treatment Eq.	33,300	22	4.55%	1,514	0	1,514
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	3	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	2,849	37	2.70%	77	0	77
25	331.4 Transm. & Distribution	14,829	43	2.33%	345	0	345
26	333.4 Services	3,843	40	2.50%	96	0	96
27	334.4 Meters & Meter Insallation	14,192	20	5.00%	710	0	710
28	335.4 Hydrants	100	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	383	25	4.00%	15	0	15
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	846	0	N.A.	0	0	0
32	304.5 Structures & Improvements	4,199	40	2.50%	105	0	105
33	340.5 Office Furniture & Equipment	2,155	15	6.67%	144	0	144
34	340.51 Computer Equipment	3,329	6	16.67%	555	0	555
35	341.5 Transportation Equipment	2,861	6	16.67%	477	0	477
36	342.5 Stores Equipment	23	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	1,084	16	6.25%	68	0	68
38	344.5 Laboratory Equipment	240	15	6.67%	16	0	16
39	345.5 Power Operated Equipment	1,414	12	8.33%	118	0	118
40	346.5 Communication Equipment	446	10	10.00%	45	0	45
41	347.5 Miscellaneous Equipment	151	15	6.67%	10	0	10
42	348.5 Other Tangible Plant	118	10	10.00%	12	0	12
43							
44	**INTANGIBLE PLANT**	6,413		3.88%	249	0	249
45	**SUPPLY & PUMPING**	34,276		4.10%	1,406	0	1,406
46	**WATER TREATMENT PLANT**	35,783		4.37%	1,565	0	1,565
47	**TRANSM. & DISTRIBUTION**	36,199		3.44%	1,245	0	1,245
48	**GENERAL PLANT**	16,866		9.19%	1,550	0	1,550
49							
51	**TOTAL DEPRECIATION EXPENSE**	129,537		4.64%	6,014	0	6,014
52	**AMORTIZATION OF CIAC**				(942)	0	(942)
53	**NON-USED AND USEFUL**				(1,691)	0	(1,691)
54	**NET DEPRECIATION EXPENSE - WATER**				3,381	0	3,381

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
WATER	1991 Avg. Adj. CIAC	CIAC Amort. Composite	1991 CIAC Amortization Expense		
Line No. CIAC Classifications	Balance	Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.25%	0	0	0
2 Line/Main Extension Fees	32,269	2.37%	764	0	764
3 Meter Installation Fees	3,569	5.00%	178	0	178
4 Contributed Lines	0	2.37%	0	0	0
5 Cont. Prty. Other Than Lines	0	4.01%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 **TOTAL WATER CIAC AMORT. EXPENSE**	35,838		942	0	942

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	11,110	337	3.03%
3	305.2 Collect. & Impound.	164	3	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	199	7	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	44	1	2.86%
8	310.2 Power Generation Eq.	18	1	5.00%
9	311.2 Pumping Equipment	16,146	807	5.00%
10	339.2 Other Plant & Misc.	6,258	250	4.00%
11	304.3 Structures & Improvements	1,681	51	3.03%
12	320.3 Water Treatment Eq.	33,300	1,514	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	2,849	77	2.70%
15	**COMPOSITE RATE**	71,769	3,048	**4.25%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	14,829	345	2.33%
19	335.4 Hydrants	100	2	2.22%
20	339.4 Other Plant & Misc.	383	15	4.00%
21	**COMPOSITE RATE**	15,312	362	**2.37%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	14,192	710	5.00%
24	**COMPOSITE RATE**	14,192	710	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	3,843	96	2.50%
27	**COMPOSITE RATE**	3,843	96	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	71,769	3,048	4.25%
30	Line / Main Extension Fees & Contri. lines (Line 21)	15,312	362	2.37%
31	Meter Installation Fees (Line 24)	14,192	710	5.00%
32	Service Installation Fees (Line 27)	3,843	96	2.50%
33	**COMPOSITE RATE**	105,116	4,216	**4.01%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	13	0	13	0.00%	0
4 339.1 Other Plant & Misc.	235	0	235	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	337	0	337	40.00%	135
8 305.2 Collect. & Impound.	3	0	3	40.00%	1
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	7	0	7	40.00%	3
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	1	0	1	40.00%	1
13 310.2 Power Generation Eq.	1	0	1	0.00%	0
14 311.2 Pumping Equipment	807	0	807	40.00%	323
15 339.2 Other Plant & Misc.	250	0	250	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	51	0	51	0.00%	0
19 320.3 Water Treatment Eq.	1,514	0	1,514	70.00%	1,060
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservoirs	77	0	77	19.00%	15
25 331.4 Transm. & Distribution	345	0	345	45.00%	155
26 333.4 Services	96	0	96	0.00%	0
27 334.4 Meters & Meter Installation	710	0	710	0.00%	0
28 335.4 Hydrants	2	0	2	0.00%	0
29 339.4 Other Plant & Misc.	15	0	15	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	105	0	105	0.00%	0
33 340.5 Office Furniture & Equipment	144	0	144	0.00%	0
34 340.51 Computer Equipment	555	0	555	0.00%	0
35 341.5 Transportation Equipment	477	0	477	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	68	0	68	0.00%	0
38 344.5 Laboratory Equipment	16	0	16	0.00%	0
39 345.5 Power Operated Equipment	118	0	118	0.00%	0
40 346.5 Communication Equipment	45	0	45	0.00%	0
41 347.5 Miscellaneous Equipment	10	0	10	0.00%	0
42 348.5 Other Tangible Plant	12	0	12	0.00%	0
43					
44 **INTANGIBLE PLANT**	249	0	249		0
45 **SUPPLY & PUMPING**	1,406	0	1,406		462
46 **WATER TREATMENT PLANT**	1,565	0	1,565		1,060
47 **TRANSM. & DISTRIBUTION**	1,245	0	1,245		170
48 **GENERAL PLANT**	1,550	0	1,550		0
49					
51 **TOTAL**	6,014	0	6,014		1,691
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				28.12%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	1,251	301	1,552	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	1,251	306	1,557		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	966	966		
6		0	0	0		
7	**TOTAL**	0	966	966		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		2,048	0	2,048		
11		0	0	0		
12	**TOTAL**	2,048	0	2,048		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	3,299	1,268	4,566		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	3,299	1,273	4,571		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Apache Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	27,797	6,696	34,493	27,797	6,806	34,603	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	21,408	(768)	20,640	21,408	2,680	24,088	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	3,381	0	3,381	3,381	0	3,381	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	3,299	1,273	4,571	3,299	1,273	4,571	B-15 (W)	-
8 Pre Tax Operating Expenses	28,088	504	28,592	28,088	3,952	32,040	-	-
9 **TOTAL PRE-TAX INCOME**	**(291)**	**6,192**	**5,901**	**(291)**	**2,853**	**2,563**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(291)	6,192	5,901	(291)	2,853	2,563	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	42,480	(904)	41,576	42,480	(473)	42,007	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	2,464	(52)	2,411	2,464	(27)	2,436	-	-
17 Total Taxable Income	(2,754)	6,244	3,490	(2,754)	2,881	126	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**(1,037)**	**2,350**	**1,313**	**(1,037)**	**1,084**	**48**	-	-
20 Less:								
21 *Parent Debt Adjustment*	205	0	205	205	0	205	C-9 (W)	-
22 Investment Tax Credit	41	0	41	41	0	41	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**(1,283)**	**2,350**	**1,067**	**(1,283)**	**1,084**	**(199)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Apache Shores

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Acu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Acu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	28.12%	0.00%	28.12%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Apple Valley - 332

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	782,942	(689)	782,253	A-5 (W)
2	Utility Land & Land Rights	5,063	0	5,063	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(257,370)	(818)	(258,189)	A-9 (W)
6	CIAC	(313,599)	0	(313,599)	A-12 (W)
7	Accumulated Amortization of CIAC	94,841	0	94,841	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(1,969)	0	(1,969)	C-7 (W)
12	Working Capital Allowance	10,777	1,779	12,555	A-17 (W)
13	**TOTAL WATER RATE BASE**	320,684	272	320,955	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	782,942	(689)	782,253	A-5 (W)
2	Utility Land & Land Rights	5,063	0	5,063	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(257,370)	(818)	(258,189)	A-9 (W)
6	CIAC	(313,599)	0	(313,599)	A-12 (W)
7	Accumulated Amortization of CIAC	94,841	0	94,841	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(1,969)	0	(1,969)	C-7 (W)
12	Working Capital Allowance	10,777	(433)	10,344	A-17 (W)
13	**TOTAL WATER RATE BASE**	**320,684**	**(1,940)**	**318,744**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(2,543)	1,166	(689)	A-5 (W)
3					
4	2.				
5					
6					
7		(2,543)	1,166	(689)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	338	338	338	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(2,313)	(1,156)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		338	(1,975)	(818)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	***G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):***				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		*0*	*0*	*0*	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(433)	(433)	(433)	A-17 (W)
38					
39	2.				
40					
41					
42		(433)	(433)	(433)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	1,779	1,779	1,779	A-17 (W)
45					
46	2.				
47					
48					
49		1,779	1,779	1,779	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(2,638)	(1,242)	(1,940)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(426)	970	272	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	**768,758**
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**0**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	**768,758**
17	1989 Additions	18,470
18	1989 Retirements	0
19	1989 Adjustments	49
20	1989 Net Additions	18,519
21	**12/31/89 BALANCE**	**787,277**
22	1990 Additions (A/C 101)	22,692
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	22,692
27	**12/31/90 BALANCE**	**809,969**
28	1990 General Plant Reallocation Adjustments *	(66,719)
29	**12/31/90 ADJUSTED BALANCE**	**743,250**
30	1991 Additions (A/C 101)	89,510
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	1,166
34	1991 Net Additions	90,676
35	**12/31/91 BALANCE**	**833,925**

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	2,543	(3,709)	0	(1,166)	(2,543)	1,166	(0)	688	(689)	(0)
3 302.1 Franchises	11,217	0	0	11,217	0	0	11,217	11,217	0	11,217
4 339.1 Other Plant & Misc.	7,867	0	0	7,867	0	0	7,867	7,867	0	7,867
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	220	0	0	220	0	0	220	220	0	220
7 304.2 Structures & Improvements	20,444	0	0	20,444	0	0	20,444	20,444	0	20,444
8 305.2 Collect. & Impound.	465	0	0	465	0	0	465	465	0	465
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	25,655	0	0	25,655	0	0	25,655	25,655	0	25,655
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	3,474	0	0	3,474	0	0	3,474	3,474	0	3,474
13 310.2 Power Generation Eq.	(655)	0	0	(655)	0	0	(655)	(655)	0	(655)
14 311.2 Pumping Equipment	126,908	3,362	0	130,270	0	0	130,270	128,589	0	128,589
15 339.2 Other Plant & Misc.	(52)	0	0	(52)	0	0	(52)	(52)	0	(52)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	12	0	0	12	0	0	12	12	0	12
18 304.3 Structures & Improvements	16,937	0	0	16,937	0	0	16,937	16,937	0	16,937
19 320.3 Water Treatment Eq.	25,426	554	0	25,980	0	0	25,980	25,703	0	25,703
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	14	0	0	14	0	0	14	14	0	14
23 304.4 Structures & Improvements	4	0	0	4	0	0	4	4	0	4
24 330.4 Distr. Reservoirs	2,292	0	0	2,292	0	0	2,292	2,292	0	2,292
25 331.4 Transm. & Distribution	287,819	63,107	0	350,926	0	0	350,926	319,372	0	319,372
26 333.4 Services	51,093	5,467	0	56,561	0	0	56,561	53,827	0	53,827
27 334.4 Meters & Meter Insallation	57,493	9,956	0	67,449	0	0	67,449	62,471	0	62,471
28 335.4 Hydrants	7,293	3,416	0	10,709	0	0	10,709	9,001	0	9,001
29 339.4 Other Plant & Misc.	4,393	0	0	4,393	0	0	4,393	4,393	0	4,393
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	4,898	(163)	0	4,735	0	0	4,735	4,817	0	4,817
32 304.5 Structures & Improvements	23,626	584	0	24,210	0	0	24,210	23,918	0	23,918
33 340.5 Office Furniture & Equipme	12,173	197	0	12,370	0	0	12,370	12,272	0	12,272
34 340.51 Computer Equipment	16,047	5,824	0	21,871	0	0	21,871	18,959	0	18,959
35 341.5 Transportation Equipment	15,693	1,211	0	16,903	0	0	16,903	16,298	0	16,298
36 342.5 Stores Equipment	118	29	0	148	0	0	148	133	0	133
37 343.5 Tools, Shop & Garage	6,234	(116)	0	6,118	0	0	6,118	6,176	0	6,176
38 344.5 Laboratory Equipment	1,321	93	0	1,414	0	0	1,414	1,368	0	1,368
39 345.5 Power Operated Equipment	8,413	(724)	0	7,689	0	0	7,689	8,051	0	8,051
40 346.5 Communication Equipment	2,444	193	0	2,637	0	0	2,637	2,540	0	2,540
41 347.5 Miscellaneous Equipment	763	196	0	959	0	0	959	861	0	861
42 348.5 Other Tangible Plant	656	33	0	690	0	0	690	673	0	673
43										
44 **INTANGIBLE PLANT**	21,627	(3,709)	0	17,918	(2,543)	1,166	19,084	19,772	(689)	19,084
45 **SUPPLY & PUMPING**	176,459	3,362	0	179,821	0	0	179,821	178,140	0	178,140
46 **WATER TREATMENT PLANT**	42,375	554	0	42,929	0	0	42,929	42,652	0	42,652
47 **TRANSM. & DISTRIBUTION**	410,401	81,946	0	492,347	0	0	492,347	451,374	0	451,374
48 **GENERAL PLANT**	92,387	7,357	0	99,744	0	0	99,744	96,066	0	96,066
49										
50 **TOTAL PLANT IN SERVICE**	743,250	89,510	0	832,759	(2,543)	1,166	833,925	788,004	(689)	787,316
51 **LAND & LAND RIGHTS**	5,144	(163)	0	4,981	0	0	4,981	5,063	0	5,063
52 **TOTAL PIS LESS LAND**	738,105	89,673	0	827,778	(2,543)	1,166	828,944	782,942	(689)	782,253

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	11,217	0	0	11,217	0%	0
4 339.1 Other Plant & Misc.	7,867	0	0	7,867	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	220	0	0	220	0%	0
7 304.2 Structures & Improvements	20,444	0	0	20,444	0%	0
8 305.2 Collect. & Impound.	465	0	0	465	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	25,655	0	0	25,655	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	3,474	0	0	3,474	0%	0
13 310.2 Power Generation Eq.	(655)	0	0	(655)	0%	0
14 311.2 Pumping Equipment	128,589	0	0	128,589	0%	0
15 339.2 Other Plant & Misc.	(52)	0	0	(52)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	12	0	0	12	0%	0
18 304.3 Structures & Improvements	16,937	0	0	16,937	0%	0
19 320.3 Water Treatment Eq.	25,703	0	0	25,703	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	14	0	0	14	0%	0
23 304.4 Structures & Improvements	4	0	0	4	0%	0
24 330.4 Distr. Reservoirs	2,292	0	0	2,292	0%	0
25 331.4 Transm. & Distribution	319,372	0	0	319,372	0%	0
26 333.4 Services	53,827	0	0	53,827	0%	0
27 334.4 Meters & Meter Insallation	62,471	0	0	62,471	0%	0
28 335.4 Hydrants	9,001	0	0	9,001	0%	0
29 339.4 Other Plant & Misc.	4,393	0	0	4,393	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	4,817	0	0	4,817	0%	0
32 304.5 Structures & Improvements	23,918	0	0	23,918	0%	0
33 340.5 Office Furniture & Equipment	12,272	0	0	12,272	0%	0
34 340.51 Computer Equipment	16,959	0	0	16,959	0%	0
35 341.5 Transportation Equipment	16,298	0	0	16,298	0%	0
36 342.5 Stores Equipment	133	0	0	133	0%	0
37 343.5 Tools, Shop & Garage	6,176	0	0	6,176	0%	0
38 344.5 Laboratory Equipment	1,368	0	0	1,368	0%	0
39 345.5 Power Operated Equipment	8,051	0	0	8,051	0%	0
40 346.5 Communication Equipment	2,540	0	0	2,540	0%	0
41 347.5 Miscellaneous Equipment	861	0	0	861	0%	0
42 348.5 Other Tangible Plant	673	0	0	673	0%	0
43						
44 **INTANGIBLE PLANT**	19,084	0	0	19,084		0
45 **SUPPLY & PUMPING**	178,140	0	0	178,140		0
46 **WATER TREATMENT PLANT**	42,652	0	0	42,652		0
47 **TRANSM. & DISTRIBUTION**	451,374	0	0	451,374		0
48 **GENERAL PLANT**	96,066	0	0	96,066		0
49						
50 **TOTAL PLANT IN SERVICE**	787,316	0	0	787,316		0
51 **LAND & LAND RIGHTS**	5,063	0	0	5,063		0
52 **TOTAL PIS LESS LAND**	782,253	0	0	782,253		0
53	**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	221,657
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**0**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	**221,657**
17	1989 Additions	21,690
18	1989 Retirements	0
19	1989 Adjustments	4
20	1989 Net Additions	21,694
21	**12/31/89 BALANCE**	**243,351**
22	1990 Additions	31,613
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	31,613
26	**12/31/90 BALANCE**	**274,964**
27	1990 General Plant Reallocation Adjustments *	(33,301)
28	**12/31/90 ADJUSTED BALANCE**	**241,663**
29	1991 Additions	31,415
30	1991 Retirements	0
31	1991 Adjustments	1,975
32	1991 Net Additions	33,390
33	**12/31/91 BALANCE**	**275,053**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						**AVERAGE 1991 ACCUM. DEPR.**		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	338	(0)	338	(338)	(338)	0	338	(338)	0
3 302.1 Franchises	2,617	280	2,898	0	0	2,898	2,758	0	2,758
4 339.1 Other Plant & Misc.	3,107	315	3,421	0	0	3,421	3,264	0	3,264
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	7,179	620	7,798	0	0	7,798	7,488	0	7,488
8 305.2 Collect. & Impound.	129	9	139	0	0	139	134	0	134
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	8,113	855	8,968	0	0	8,968	8,541	0	8,541
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	484	99	583	0	0	583	533	0	533
13 310.2 Power Generation Eq.	(92)	(33)	(125)	0	0	(125)	(108)	0	(108)
14 311.2 Pumping Equipment	54,432	6,429	60,862	0	0	60,862	57,647	0	57,647
15 339.2 Other Plant & Misc.	11	(2)	9	0	0	9	10	0	10
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	2,371	513	2,884	0	0	2,884	2,628	0	2,628
19 320.3 Water Treatment Eq.	6,919	1,168	8,087	0	0	8,087	7,503	0	7,503
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	233	62	295	0	0	295	264	0	264
25 331.4 Transm. & Distribution	82,774	7,427	90,201	0	0	90,201	86,487	0	86,487
26 333.4 Services	14,715	1,346	16,061	0	0	16,061	15,388	0	15,388
27 334.4 Meters & Meter Insallation	24,750	3,124	27,873	0	0	27,873	26,312	0	26,312
28 335.4 Hydrants	1,837	200	2,037	0	0	2,037	1,937	0	1,937
29 339.4 Other Plant & Misc.	1,533	176	1,708	0	0	1,708	1,621	0	1,621
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	3,123	598	3,721	0	0	3,721	3,422	0	3,422
33 340.5 Office Furniture & Equipment	3,928	818	4,746	0	0	4,746	4,337	0	4,337
34 340.51 Computer Equipment	2,015	3,160	5,175	0	2,313	7,487	3,595	1,156	4,751
35 341.5 Transportation Equipment	9,927	2,716	12,643	0	0	12,643	11,285	0	11,285
36 342.5 Stores Equipment	37	7	44	0	0	44	40	0	40
37 343.5 Tools, Shop & Garage	2,818	386	3,204	0	0	3,204	3,011	0	3,011
38 344.5 Laboratory Equipment	591	91	682	0	0	682	636	0	636
39 345.5 Power Operated Equipment	6,432	671	7,103	0	0	7,103	6,768	0	6,768
40 346.5 Communication Equipment	941	254	1,195	0	0	1,195	1,068	0	1,068
41 347.5 Miscellaneous Equipment	134	57	192	0	0	192	163	0	163
42 348.5 Other Tangible Plant	267	67	335	0	0	335	301	0	301
43									
44 **INTANGIBLE PLANT**	6,062	595	6,658	(338)	(338)	6,320	6,360	(338)	6,022
45 **SUPPLY & PUMPING**	70,256	7,978	78,234	0	0	78,234	74,245	0	74,245
46 **WATER TREATMENT PLANT**	9,290	1,682	10,972	0	0	10,972	10,131	0	10,131
47 **TRANSM. & DISTRIBUTION**	125,842	12,334	138,176	0	0	138,176	132,009	0	132,009
48 **GENERAL PLANT**	30,212	8,827	39,039	0	2,313	41,352	34,626	1,156	35,782
49									
50 **TOTAL WATER ACCUM. DEP.**	**241,663**	**31,415**	**273,078**	**(338)**	**1,975**	**275,053**	**257,370**	**818**	**258,189**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	2,758	0	2,758	0%	0
4 339.1 Other Plant & Misc.	3,264	0	3,264	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	7,488	0	7,488	0%	0
8 305.2 Collect. & Impound.	134	0	134	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	8,541	0	8,541	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	533	0	533	0%	0
13 310.2 Power Generation Eq.	(108)	0	(108)	0%	0
14 311.2 Pumping Equipment	57,647	0	57,647	0%	0
15 339.2 Other Plant & Misc.	10	0	10	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	2,628	0	2,628	0%	0
19 320.3 Water Treatment Eq.	7,503	0	7,503	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	264	0	264	0%	0
25 331.4 Transm. & Distribution	86,487	0	86,487	0%	0
26 333.4 Services	15,388	0	15,388	0%	0
27 334.4 Meters & Meter Insallation	26,312	0	26,312	0%	0
28 335.4 Hydrants	1,937	0	1,937	0%	0
29 339.4 Other Plant & Misc.	1,621	0	1,621	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	3,422	0	3,422	0%	0
33 340.5 Office Furniture & Equipment	4,337	0	4,337	0%	0
34 340.51 Computer Equipment	4,751	0	4,751	0%	0
35 341.5 Transportation Equipment	11,285	0	11,285	0%	0
36 342.5 Stores Equipment	40	0	40	0%	0
37 343.5 Tools, Shop & Garage	3,011	0	3,011	0%	0
38 344.5 Laboratory Equipment	636	0	636	0%	0
39 345.5 Power Operated Equipment	6,768	0	6,768	0%	0
40 346.5 Communication Equipment	1,068	0	1,068	0%	0
41 347.5 Miscellaneous Equipment	163	0	163	0%	0
42 348.5 Other Tangible Plant	301	0	301	0%	0
43					
44 **INTANGIBLE PLANT**	6,022	0	6,022		0
45 **SUPPLY & PUMPING**	74,245	0	74,245		0
46 **WATER TREATMENT PLANT**	10,131	0	10,131		0
47 **TRANSM. & DISTRIBUTION**	132,009	0	132,009		0
48 **GENERAL PLANT**	35,782	0	35,782		0
49					
50 **TOTAL**	258,189	0	258,189		0
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	297,992
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and *yearly additions, retirements,* and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	*1987 Net Additions*	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	297,992
17	1989 Additions	3,633
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,633
21	**12/31/89 BALANCE**	301,625
22	1990 Additions	10,524
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	10,524
26	**12/31/90 BALANCE**	312,149
27	1991 Additions	2,900
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,900
31	**12/31/91 BALANCE**	315,049

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	1,990	0	1,990	0	0	1,990	1,990	0	1,990
3 Meter Installation Fees	8,992	2,900	11,892	0	0	11,892	10,442	0	10,442
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	297,992	0	297,992	0	0	297,992	297,992	0	297,992
6 Service Installation Fees	3,175	0	3,175	0	0	3,175	3,175	0	3,175
7 **TOTAL WATER CIAC**	312,149	2,900	315,049	0	0	315,049	313,599	0	313,599

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	73,171
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**0**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	**73,171**
17	1989 Additions	6,315
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	6,315
21	**12/31/89 BALANCE**	**79,486**
22	1990 Additions	10,154
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	10,154
26	**12/31/90 BALANCE**	**89,640**
27	1991 Additions	10,402
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	10,402
31	**12/31/91 BALANCE**	**100,043**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	36	47	82	0	0	82	59	0	59
3 Meter Installation Fees	225	522	747	0	0	747	486	0	486
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	89,250	9,754	99,004	0	0	99,004	94,127	0	94,127
6 Service Installation Fees	129	79	209	0	0	209	169	0	169
7 **TOTAL WATER ACCUM. AMORT. CIAC**	89,640	10,402	100,043	0	0	100,043	94,841	0	94,841

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	0
17	__/__/__ **BALANCE**	0

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Seminole / Apple Valley

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	86,213	(3,465)	82,749	86,213	14,230	100,444	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	10,777	(433)	10,344	10,777	1,779	12,555	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction in Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,269	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

(1) Line No.	EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last *established by this Commission, or the date of inception of utility* service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Apple Valley - 332

Seminole County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	182,985	1,451	184,436	(10,653)	173,783	-5.78%	B-4, B-3 (W)
3 Other Revenues	4,726	269	4,995	0	4,995		B-4 (W)
4 TOTAL OPERATING REVENUES	187,711	1,720	189,431	(10,653)	178,778		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	86,213	14,230	100,444	0	100,444		B-5 W)
6 Depreciation, net of CIAC Amort.	21,013	0	21,013	0	21,013		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	9,886	3,268	13,154	(479)	12,675		B-15, B-3 (W)
9 Provision For Income Taxes	17,283	(5,943)	11,340	(3,828)	7,512		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	134,396	11,555	145,951	(4,308)	141,643		
11 NET OPERATING INCOME:	53,315	(9,835)	43,480	(6,345)	37,135		
12 RATE BASE	320,684		320,955		320,955		A-1 (W)
13 RATE OF RETURN	16.63%		13.55%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	182,985	1,451	184,436	(29,002)	155,434	-15.72%	B-4, B-3 (W)
3	Other Revenues	4,726	0	4,726	0	4,726		B-4 (W)
4	**TOTAL OPERATING REVENUES**	187,711	1,451	189,162	(29,002)	160,160		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	86,213	(3,465)	82,749	0	82,749		B-5 W)
6	Depreciation, net of CIAC Amort.	21,013	0	21,013	0	21,013		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	9,886	3,256	13,142	(1,305)	11,837		B-15, B-3 (W)
9	Provision For Income Taxes	17,283	663	17,946	(10,422)	7,524		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	134,396	453	134,850	(11,727)	123,122		
11	**NET OPERATING INCOME:**	53,315	998	54,313	(17,275)	37,038		
12	**RATE BASE**	320,684		318,744		318,744		A-1 (W)
13	**RATE OF RETURN**	16.63%		17.04%		11.62%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.62%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	318,744		320,955		A-1 (W)	-
5	Required Income (L3 x L4)	37,038		37,135		-	-
6	Adjusted Income under Present Rates	54,313		43,480		B-1 (W)	-
7	Income Deficiency (L5 - L6)	(17,275)		(6,345)		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	(27,697)		(10,174)		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	(29,002)		(10,653)		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	(27,697)		(10,174)		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	(10,422)		(3,828)		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	(1,305)		(479)		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	(17,275)		(6,345)			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.95%	5.84%
25	Adjustment for Gas	-2.41%	12.95%	-0.31%
26	**TOTAL**	100.00%		11.62%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	1,451	1,720	B-4 (W)
3				
4	2.			
5				
6				
7		1,451	1,720	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(3,465)	(3,465)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		4,021	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		856	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		1,530	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(120)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		3,108	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		8,300	B-5 (W)
22				
23				
24		(3,465)	14,230	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	65	77	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	3,190	3,190	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		3,256	3,268	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	663	(5,943)	B-16 (W)
48				
49	2.			
50				
51				
52		663	(5,943)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	998	(9,835)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	177,680	0	
4	461.2 Metered - Commercial	4,974	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	182,653	1,783	184,436
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	331	0	
16	**SUBTOTAL OTHER WATER SALES**	331	(331)	0
17	**TOTAL WATER SALES**	182,985	1,451	184,436
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	4,726	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	4,726	269	4,995
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	187,711	1,451	189,162
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	187,711	1,720	189,431

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
	(1)	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
1	601 Salaries & Wages - Employees	36,966	3,000	39,966	11,229	561	11,790	6,451	1,005	7,457	19,286	1,433	20,720
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	11,725	4,098	15,823	2,892	(677)	2,216	1,849	(519)	1,330	6,984	5,293	12,277
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	11,939	33	11,971	11,607	0	11,607	0	28	28	332	5	336
6	616 Fuel for Power Purchased	237	9	246	237	9	246	0	0	0	0	0	0
7	618 Chemicals	790	29	818	790	29	818	0	0	0	0	0	0
8	620 Materials and Supplies	4,911	316	5,227	3,253	118	3,371	62	107	169	1,596	91	1,687
9	631 Contractual Services - Engr.	3	0	3	0	0	0	0	0	0	3	0	3
10	632 Contractual Services - Acct.	1,551	65	1,616	0	0	0	0	0	0	1,551	65	1,616
11	633 Contractual Services - Legal	631	38	669	0	0	0	0	0	0	631	38	669
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,489	115	2,603	1,736	63	1,799	0	0	0	753	52	804
14	641 Rental of Building/Real Prop.	301	149	450	0	0	0	0	0	0	301	149	450
15	642 Rental of Equipment	61	3	63	49	2	51	0	0	0	11	1	12
16	650 Transportation Expense	2,000	119	2,119	1,982	72	2,054	10	41	51	8	5	13
17	656 Insurance - Vehicle	915	155	1,070	0	0	0	0	0	0	915	155	1,070
18	657 Insurance - General Liability	1,064	118	1,182	0	0	0	0	0	0	1,064	118	1,182
19	658 Insurance - Workman's Comp.	20	1,274	1,295	0	391	391	0	230	230	20	653	673
20	659 Insurance - Other	623	26	649	0	0	0	0	0	0	623	26	649
21	660 Advertising Expense	66	5	71	0	0	0	0	0	0	66	5	71
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	4,021	4,021	0	0	0	0	0	0	0	4,021	4,021
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	1,671	109	1,780	0	0	0	1,671	109	1,780	0	0	0
25	675 Miscellaneous Expenses	9,251	550	9,802	48	2	50	12	39	51	9,191	510	9,701
26	TOTAL WATER O&M EXPENSES	86,213	14,230	100,444	33,823	570	34,393	10,056	1,041	11,096	42,334	12,620	54,954
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	36,966	3,000	39,966	11,229	561	11,790	6,451	1,005	7,457	19,286	1,433	20,720
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	11,725	4,098	15,823	2,892	(677)	2,216	1,849	(519)	1,330	6,984	5,293	12,277
31	TOTAL WATER LABOR COSTS	48,692	7,098	55,790	14,121	(115)	14,005	8,300	487	8,787	26,271	6,726	32,997

0152

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	36,966	0	36,966	11,229	0	11,229	6,451	0	6,451	19,286	0	19,286
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	11,725	(4,687)	7,038	2,892	(754)	2,138	1,849	(621)	1,228	6,984	(3,312)	3,672
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	11,939	0	11,939	11,607	0	11,607	0	0	0	332	0	332
6 616 Fuel for Power Purchased	237	0	237	237	0	237	0	0	0	0	0	0
7 618 Chemicals	790	0	790	790	0	790	0	0	0	0	0	0
8 620 Materials and Supplies	4,911	0	4,911	3,253	0	3,253	62	0	62	1,596	0	1,596
9 631 Contractual Services - Engr.	3	0	3	0	0	0	0	0	0	3	0	3
10 632 Contractual Services - Acct.	1,551	0	1,551	0	0	0	0	0	0	1,551	0	1,551
11 633 Contractual Services - Legal	631	0	631	0	0	0	0	0	0	631	0	631
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	2,489	0	2,489	1,736	0	1,736	0	0	0	753	0	753
14 641 Rental of Building/Real Prop.	301	0	301	0	0	0	0	0	0	301	0	301
15 642 Rental of Equipment	61	0	61	49	0	49	0	0	0	11	0	11
16 650 Transportation Expense	2,000	0	2,000	1,982	0	1,982	10	0	10	8	0	8
17 656 Insurance - Vehicle	915	0	915	0	0	0	0	0	0	915	0	915
18 657 Insurance - General Liability	1,064	0	1,064	0	0	0	0	0	0	1,064	0	1,064
19 658 Insurance - Workman's Comp.	20	1,222	1,242	0	377	377	0	217	217	20	628	648
20 659 Insurance - Other	623	0	623	0	0	0	0	0	0	623	0	623
21 660 Advertising Expense	66	0	66	0	0	0	0	0	0	66	0	66
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	1,671	0	1,671	0	0	0	1,671	0	1,671	0	0	0
25 675 Miscellaneous Expenses	8,251	0	8,251	48	0	48	12	0	12	8,191	0	8,191
26 **TOTAL WATER O&M EXPENSES**	85,213	(3,465)	82,749	33,823	(377)	33,446	10,056	(404)	9,652	42,334	(2,684)	39,650
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	36,966	0	36,966	11,229	0	11,229	6,451	0	6,451	19,286	0	19,286
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	11,725	(4,687)	7,038	2,892	(754)	2,138	1,849	(621)	1,228	6,984	(3,312)	3,672
31 **TOTAL WATER LABOR COSTS**	48,692	(4,687)	44,005	14,121	(754)	13,366	8,300	(621)	7,680	26,271	(3,312)	22,959

0153

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	3,039	2,823	2,551	3,019	3,144	2,932	2,991	3,144	3,078	3,035	3,002	4,210	36,966	0	36,966	3,000	39,966
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	930	939	900	949	983	942	957	1,033	983	973	954	1,181	11,725	(4,687)	7,038	4,098	15,823
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	24	931	1,038	1,147	1,122	1,188	1,091	991	1,042	1,292	1,004	1,070	11,939	0	11,939	33	11,971
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	237	0	0	237	0	237	9	246
7	618.1-8 Chemicals	0	0	119	0	0	65	64	32	64	64	296	67	790	0	790	29	818
8	620.1-8 Materials and Supplies	112	859	411	588	394	291	235	343	703	331	200	443	4,911	0	4,911	316	5,227
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
10	632.1-8 Contractual Services - Acct.	111	132	125	126	131	128	135	122	131	136	117	157	1,551	0	1,551	65	1,616
11	633.1-8 Contractual Services - Legal	45	54	51	51	53	52	55	49	53	55	48	64	631	0	631	38	669
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	157	167	674	126	128	127	130	123	128	339	199	191	2,489	0	2,489	115	2,603
14	641.1-8 Rental of Building/Real Prop.	22	26	24	25	25	25	26	24	25	26	23	30	301	0	301	149	450
15	642.1-8 Rental of Equipment	1	1	1	1	1	1	1	50	1	1	1	1	61	0	61	3	63
16	650.1-8 Transportation Expense	348	250	131	193	206	100	122	84	148	147	163	109	2,000	0	2,000	119	2,119
17	656.1-8 Insurance - Vehicle	66	78	74	75	77	76	80	72	77	80	69	92	915	0	915	155	1,070
18	657.1-8 Insurance - General Liability	77	91	86	87	90	88	93	84	90	93	80	107	1,064	0	1,064	118	1,182
19	658.1-8 Insurance - Workman's Comp.	1	2	2	2	2	2	2	2	2	2	2	2	20	1,222	1,242	1,274	1,295
20	659.1-8 Insurance - Other	45	53	50	51	53	52	54	49	53	54	47	63	623	0	623	26	649
21	660.1-8 Advertising Expense	5	6	5	5	6	5	6	5	6	6	5	7	66	0	66	5	71
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,021	4,021
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	91	136	167	135	144	115	131	143	117	139	158	196	1,671	0	1,671	109	1,780
25	675.1-8 Miscellaneous Expenses	589	699	661	669	693	678	713	644	692	717	619	677	8,251	0	8,251	550	8,802
26	**TOTAL WATER O&M EXPENSES**	5,664	7,245	7,069	7,249	7,251	6,887	6,884	6,992	7,392	7,727	6,987	8,867	86,213	(3,465)	82,749	14,230	100,444

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	36,966	3,000	39,966
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	11,725	4,098	15,823
31	**TOTAL WATER LABOR COSTS**	48,692	7,098	55,790

0154

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 DIRECT O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	1,300	654	354	926	959	894	808	1,077	1,000	813	937	1,507	11,229	0	11,229	561	11,790
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	327	193	153	231	234	238	205	327	264	208	253	259	2,892	(754)	2,138	(677)	2,216
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	0	902	1,011	1,120	1,094	1,161	1,062	965	1,014	1,263	979	1,037	11,607	0	11,607	0	11,607
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	237	0	0	237	0	237	9	246
7	618.1-6 Chemicals	0	0	119	0	0	85	64	32	64	64	296	67	790	0	790	29	818
8	620.1-6 Materials and Supplies	(6)	718	276	453	254	155	92	213	564	186	74	275	3,253	0	3,253	118	3,371
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	103	103	613	64	64	64	64	64	64	273	142	115	1,736	0	1,736	63	1,799
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	49	0	0	0	0	49	0	49	2	51
16	650.1-6 Transportation Expense	347	248	129	192	204	99	120	82	146	145	161	107	1,982	0	1,982	72	2,054
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	377	377	391	391
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	48	48	0	48	2	50
26	**TOTAL WATER DIRECT O&M EXPENSES**	2,071	2,819	2,656	2,986	2,809	2,696	2,414	2,809	3,117	3,190	2,842	3,414	33,823	(377)	33,446	570	34,393

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	11,229	561	11,790
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	2,892	(677)	2,216
31	**TOTAL WATER DIRECT LABOR COSTS**	14,121	(115)	14,005

0155

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 CUSTOMER ACCTS.				
1	601.7 Salaries & Wages - Employees	353	525	645	520	556	443	506	553	450	537	609	756	6,451	0	6,451	1,005	7,457
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	101	150	185	149	159	127	145	158	129	154	174	217	1,849	(621)	1,228	(519)	1,330
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28	28
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	3	5	6	5	5	4	5	5	4	5	6	7	62	0	62	107	169
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	41	51
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	217	217	230	230
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	91	136	167	135	144	115	131	143	117	139	158	196	1,671	0	1,671	109	1,780
25	675.7 Miscellaneous Expenses	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	39	51
26	TOTAL WATER CUSTOMER ACCOUNTS	550	818	1,005	810	866	690	789	862	702	837	949	1,178	10,056	(404)	9,652	1,041	11,096

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	6,451	1,005	7,457
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	1,849	(519)	1,330
31	TOTAL WATER CUST ACCTS LABOR COSTS	8,300	487	8,787

0156

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 A & G				
1	601.8 Salaries & Wages - Employees	1,386	1,644	1,553	1,573	1,629	1,595	1,677	1,513	1,628	1,685	1,456	1,948	19,286	0	19,286	1,433	20,720
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	502	595	562	570	590	578	607	548	589	610	527	705	6,984	(3,312)	3,672	5,293	12,277
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	24	28	27	27	28	27	29	26	28	29	25	33	332	0	332	5	336
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	115	136	128	130	135	132	139	125	135	139	120	161	1,596	0	1,596	91	1,687
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
10	632.8 Contractual Services - Acct.	111	132	125	126	131	128	135	122	131	136	117	157	1,551	0	1,551	65	1,616
11	633.8 Contractual Services - Legal	45	54	51	51	53	52	55	49	53	55	48	64	631	0	631	38	669
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	54	64	61	61	64	62	65	59	64	66	57	76	753	0	753	52	804
14	641.8 Rental of Building/Real Prop.	22	26	24	25	25	25	26	24	25	26	23	30	301	0	301	149	450
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	1	12
16	650.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	5	13
17	656.8 Insurance - Vehicle	66	78	74	75	77	76	80	72	77	80	69	92	915	0	915	155	1,070
18	657.8 Insurance - General Liability	77	91	86	87	90	88	93	84	90	93	80	107	1,064	0	1,064	118	1,182
19	658.8 Insurance - Workman's Comp.	1	2	2	2	2	2	2	2	2	2	2	2	20	628	648	653	673
20	659.8 Insurance - Other	45	53	50	51	53	52	54	49	53	54	47	63	623	0	623	26	649
21	660.8 Advertising Expense	5	6	5	5	6	5	6	5	6	6	5	7	66	0	66	5	71
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,021	4,021
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	589	698	659	668	692	677	712	643	691	716	618	827	8,191	0	8,191	510	8,701
26	**TOTAL WATER A&G EXPENSES**	3,043	3,608	3,408	3,453	3,576	3,501	3,680	3,322	3,573	3,699	3,195	4,275	42,334	(2,684)	39,650	12,620	54,954

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	19,286	1,433	20,720
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	6,984	5,293	12,277
31	**TOTAL WATER A&G LABOR COSTS**	26,271	6,726	32,997

0157

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	36,966	0	36,966	36,966	0	0	469	748	(120)	38,063	1,903	0	3,000	39,966
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	11,725	(4,687)	7,038	11,725	(4,687)	0	124	97	0	7,260	264	8,300	4,098	15,823
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	11,939	0	11,939	11,939	0	0	5	26	0	11,971	0	0	33	11,971
6 616.1-8 Fuel for Power Purchased	237	0	237	237	0	0	0	0	0	237	9	0	9	246
7 618.1-8 Chemicals	790	0	790	790	0	0	0	0	0	790	29	0	29	819
8 620.1-8 Materials and Supplies	4,911	0	4,911	4,911	0	0	21	112	0	5,044	183	0	316	5,227
9 631.1-8 Contractual Services - Engr.	3	0	3	3	0	0	0	0	0	3	0	0	0	3
10 632.1-8 Contractual Services - Acct.	1,551	0	1,551	1,551	0	0	9	0	0	1,559	57	0	65	1,616
11 633.1-8 Contractual Services - Legal	631	0	631	631	0	0	15	0	0	646	23	0	38	669
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	2,489	0	2,489	2,489	0	0	23	0	0	2,512	91	0	115	2,603
14 641.1-8 Rental of Building/Real Prop.	301	0	301	301	0	0	0	133	0	434	16	0	149	450
15 642.1-8 Rental of Equipment	61	0	61	61	0	0	0	0	0	61	2	0	3	63
16 650.1-8 Transportation Expense	2,000	0	2,000	2,000	0	0	5	40	0	2,045	74	0	119	2,119
17 656.1-8 Insurance - Vehicle	915	0	915	915	0	0	24	93	0	1,032	37	0	155	1,070
18 657.1-8 Insurance - General Liability	1,064	0	1,064	1,064	0	0	22	54	0	1,141	41	0	118	1,182
19 658.1-8 Insurance - Workman's Comp.	20	1,222	1,242	20	1,222	0	0	7	0	1,249	45	0	1,274	1,295
20 659.1-8 Insurance - Other	623	0	623	623	0	0	3	0	0	626	23	0	26	649
21 660.1-8 Advertising Expense	66	0	66	66	0	0	2	0	0	68	2	0	5	71
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	4,021	0	0	0	4,021	0	0	4,021	4,021
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	1,671	0	1,671	1,671	0	0	0	109	0	1,780	0	0	109	1,780
25 675.1-8 Miscellaneous Expenses	8,251	0	8,251	8,251	0	0	133	109	0	8,493	308	0	550	8,802
26 TOTAL WATER O&M EXPENSES	86,213	(3,465)	82,749	86,213	(3,465)	4,021	856	1,530	(120)	89,035	3,109	8,300	14,230	100,444

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0158

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-6 Salaries & Wages - Employees	11,229		11,229	11,229						11,229	561		561	11,790
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	604.1-6 Employee Pensions & Benefits	2,892	(754)	2,138	2,892	(754)					2,138	78		(677)	2,216
4	610.1-6 Purchased Water	0		0	0						0			0	0
5	615.1-6 Purchased Power	11,607		11,607	11,607						11,607			0	11,607
6	616.1-6 Fuel for Power Purchased	237		237	237						237	9		9	246
7	618.1-6 Chemicals	790		790	790						790	29		29	819
8	620.1-6 Materials and Supplies	3,253		3,253	3,253						3,253	118		118	3,371
9	631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10	632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11	633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13	635.1-6 Contractual Services - Other	1,736		1,736	1,736						1,736	63		63	1,799
14	641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15	642.1-6 Rental of Equipment	49		49	49						49	2		2	51
16	650.1-6 Transportation Expense	1,982		1,982	1,982						1,982	72		72	2,054
17	656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18	657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19	658.1-6 Insurance - Workman's Comp.	0	377	377	0	377					377	14		391	391
20	659.1-6 Insurance - Other	0		0	0						0	0		0	0
21	660.1-6 Advertising Expense	0		0	0						0	0		0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24	670.1-6 Bad Debt Expense	0		0	0						0			0	0
25	675.1-6 Miscellaneous Expenses	48		48	48						48	2		2	50
26	TOTAL WATER DIRECT O&M EXPENSES	33,823	(377)	33,446	33,823	(377)	0	0	0	0	33,446	947	0	570	34,393

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	*TOTAL* ADJUSTED INTERIM O&M	Per Books O&M	Reclassify *Pension* & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	6,451		6,451	6,451				713	(63)	7,102	355		1,005	7,457
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	1,849	(621)	1,228	1,849	(621)			55		1,284	47		(519)	1,330
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				28		28			28	28
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	62		62	62				101		163	6		107	169
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 *Contractual Services - Legal*	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	10		10	10				40		50	2		41	51
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	217	217	0	217			6		222	8		230	230
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	1,671		1,671	1,671				109		1,780			109	1,780
25 675.7 Miscellaneous Expenses	12		12	12				37		49	2		39	51
26 TOTAL WATER CUST ACCT EXPENSES	10,056	(404)	9,652	10,056	(404)	0	0	1,088	(63)	10,677	419	0	1,041	11,096

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
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Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0160

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	19,286		19,286	19,286			469	35	(57)	19,733	987		1,433	20,720
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	6,984	(3,312)	3,672	6,984	(3,312)		124	42		3,838	139	8,300	5,293	12,277
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	332		332	332			5	0		336			5	336
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	1,596		1,596	1,596			21	11		1,628	59		91	1,687
9 631.8 Contractual Services - Engr.	3		3	3			0	0		3	0		0	3
10 632.8 Contractual Services - Acct.	1,551		1,551	1,551			9	0		1,559	57		65	1,616
11 633.8 Contractual Services - Legal	631		631	631			15	0		646	23		38	669
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	753		753	753			23	0		776	28		52	804
14 641.8 Rental of Building/Real Prop.	301		301	301			0	133		434	16		149	450
15 642.8 Rental of Equipment	11		11	11			0	0		12	0		1	12
16 650.8 Transportation Expense	8		8	8			5	0		13	0		5	13
17 656.8 Insurance - Vehicle	915		915	915			24	93		1,032	37		155	1,070
18 657.8 Insurance - General Liability	1,064		1,064	1,064			22	54		1,141	41		118	1,182
19 658.8 Insurance - Workman's Comp.	20	628	648	20	628		0	1		650	24		653	673
20 659.8 Insurance - Other	623		623	623			3	0		626	23		26	649
21 660.8 Advertising Expense	66		66	66			2	0		68	2		5	71
22 666.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		4,021	0	0		4,021			4,021	4,021
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	8,191		8,191	8,191			133	72		8,396	305		510	8,701
26 TOTAL WATER A&G EXPENSES	42,334	(2,684)	39,650	42,334	(2,684)	4,021	856	442	(57)	44,912	1,742	8,300	12,820	54,954

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0161

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Apple Valley

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	25,104		36,966	11,862	47.25%	26,847	10,120	37.70%
2	603.1-8 Salaries & Wages - Officers, Etc.	154		0	(154)	-100.00%	165	(165)	-100.00%
3	604.1-8 Employee Pensions & Benefits	2,635		7,038	4,403	167.11%	2,818	4,221	149.77%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	13,471		11,939	(1,532)	-11.38%	14,406	(2,467)	-17.13%
6	616.1-8 Fuel for Power Purchased	2		237	235	11763.00%	2	235	10992.99%
7	618.1-8 Chemicals	1,704		790	(914)	-53.66%	1,822	(1,033)	-56.67%
8	620.1-8 Materials and Supplies	1,317		4,911	3,594	272.87%	1,408	3,502	248.67%
9	631.1-8 Contractual Services - Engr.	62		3	(59)	-94.91%	66	(63)	-95.24%
10	632.1-8 Contractual Services - Acct.	1,378		1,551	173	12.54%	1,474	77	5.23%
11	633.1-8 Contractual Services - Legal	306		631	325	106.07%	327	303	92.70%
12	634.1-8 Contractual Services - Mgmt. Fees	202		0	(202)	-100.00%	216	(216)	-100.00%
13	635.1-8 Contractual Services - Other	1,663		2,489	826	49.65%	1,778	710	39.94%
14	641.1-8 Rental of Building/Real Prop.	227		301	74	32.43%	243	58	23.84%
15	642.1-8 Rental of Equipment	83		61	(22)	-26.87%	89	(28)	-31.62%
16	650.1-8 Transportation Expense	1,861		2,000	139	7.49%	1,990	10	0.52%
17	656.1-8 Insurance - Vehicle	1,505		915	(590)	-39.23%	1,609	(695)	-43.18%
18	657.1-8 Insurance - General Liability	1,951		1,064	(887)	-45.44%	2,086	(1,022)	-48.99%
19	658.1-8 Insurance - Workman's Comp.	1,588		1,242	(346)	-21.78%	1,698	(456)	-26.86%
20	659.1-8 Insurance - Other	355		623	268	75.57%	380	244	64.17%
21	660.1-8 Advertising Expense	0		66	66	N.A.	0	66	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	1,024	(1,024)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	478		1,671	1,193	249.63%	511	1,160	226.94%
25	675.1-8 Miscellaneous Expenses	6,610		8,251	1,641	24.83%	7,069	1,182	16.72%
26	**TOTAL WATER O&M EXPENSES**	**63,614**		**82,749**	**19,135**	**30.08%**	**68,030**	**14,719**	**21.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**62,656**		**82,749**	**20,093**	**32.07%**	**67,005**	**15,743**	**19.03%**
28	**Average ERC's**	**915**		**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.94%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multipler = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Apple Valley

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheets, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	10,795		11,229	434	4.02%	11,544	(315)	-2.73%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	1,133		2,138	1,005	88.69%	1,212	926	76.44%
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	13,336		11,607	(1,729)	-12.97%	14,262	(2,655)	-18.62%
6	616.1-6 Fuel for Power Purchased	2		237	235	11763.00%	2	235	10992.99%
7	618.1-6 Chemicals	1,704		790	(914)	-53.66%	1,822	(1,033)	-56.67%
8	620.1-6 Materials and Supplies	1,040		3,253	2,213	212.66%	1,113	2,140	192.36%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	998		1,736	738	73.95%	1,067	669	62.66%
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		49	49	N.A.	0	49	N.A.
16	650.1-6 Transportation Expense	1,794		1,982	188	10.49%	1,919	64	3.32%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		377	377	N.A.	0	377	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	132		48	(84)	-63.52%	141	(93)	-65.89%
26	**TOTAL WATER O&M EXPENSES**	**30,935**		**33,446**	**2,512**	**8.12%**	**33,082**	**364**	**1.10%**
27	**SUBTOTAL (less accts. 666 & 667)**	**30,935**		**33,446**	**2,512**	**8.12%**	**33,082**	**364**	**1.09%**
28	**Average ERC's**	**915**		**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.84%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Apple Valley

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	6,276		6,451	175	2.80%	6,712	(260)	-3.88%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	711		1,228	517	72.66%	761	468	61.45%
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	26		62	36	135.34%	28	34	120.07%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	11		10	(1)	-9.25%	12	(2)	-15.14%
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			217	217	N.A.	0	217	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	478		1,671	1,193	249.63%	511	1,160	226.94%
25	675.7 Miscellaneous Expenses			12	12	N.A.	0	12	N.A.
26	**TOTAL WATER O&M EXPENSES**	**7,503**		**9,652**	**2,149**	**28.65%**	**8,024**	**1,629**	**20.30%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,503**		**9,652**	**2,149**	**28.65%**	**8,024**	**1,629**	**18.87%**
28	**Average ERC's**	**915**		**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.94%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Apple Valley

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheduld, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	8,033		19,286	11,253	140.08%	8,591	10,696	124.50%
2	603.8 Salaries & Wages - Officers, Etc.	154		0	(154)	-100.00%	165	(165)	-100.00%
3	604.8 Employee Pensions & Benefits	791		3,672	2,882	364.53%	845	2,827	334.36%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	135		332	197	146.17%	144	188	130.19%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	250		1,596	1,346	537.71%	268	1,328	496.32%
9	631.8 Contractual Services - Engr.	62		3	(59)	-94.91%	66	(63)	-95.24%
10	632.8 Contractual Services - Acct.	1,378		1,551	173	12.54%	1,474	77	5.23%
11	633.8 Contractual Services - Legal	306		631	325	106.07%	327	303	92.70%
12	634.8 Contractual Services - Mgmt. Fees	202		0	(202)	-100.00%	216	(216)	-100.00%
13	635.8 Contractual Services - Other	665		753	88	13.17%	711	41	5.82%
14	641.8 Rental of Building/Real Prop.	227		301	74	32.43%	243	58	23.84%
15	642.8 Rental of Equipment	83		11	(72)	-86.26%	89	(77)	-87.15%
16	650.8 Transportation Expense	56		8	(48)	-85.61%	60	(52)	-86.54%
17	656.8 Insurance - Vehicle	1,505		915	(590)	-39.23%	1,609	(695)	-43.16%
18	657.8 Insurance - General Liability	1,951		1,064	(887)	-45.44%	2,086	(1,022)	-48.99%
19	658.8 Insurance - Workman's Comp.	1,588		648	(940)	-59.19%	1,698	(1,050)	-61.84%
20	659.8 Insurance - Other	355		623	268	75.57%	380	244	64.17%
21	660.8 Advertising Expense	0		66	66	N.A.	0	66	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	1,024	(1,024)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	6,478		8,191	1,713	26.44%	6,927	1,263	18.24%
26	**TOTAL WATER O&M EXPENSES**	**25,177**		**39,650**	**14,474**	**57.49%**	**26,924**	**12,726**	**47.27%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,219**		**39,650**	**15,432**	**63.72%**	**25,900**	**13,750**	**34.68%**
28	**Average ERC's**	**915**		**939**	**24**	**2.62%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.94%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	10,120	37.70%	
2	603.1-S Salaries & Wages - Officers, Etc.	(165)	-100.00%	
3	604.1-S Employee Pensions & Benefits	4,221	149.77%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(2,467)	-17.13%	
6	616.1-S Fuel for Power Purchased	235	10992.99%	
7	618.1-S Chemicals	(1,033)	-56.67%	
8	620.1-S Materials and Supplies	3,502	248.67%	
9	631.1-S Contractual Services - Engr.	(83)	-95.24%	
10	632.1-S Contractual Services - Acct.	77	5.23%	
11	633.1-S Contractual Services - Legal	303	92.70%	
12	634.1-S Contractual Services - Mgmt. Fees	(216)	-100.00%	
13	635.1-S Contractual Services - Other	710	39.94%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	58	23.84%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(28)	-31.62%	
16	650.1-S Transportation Expense	10	0.52%	
17	656.1-S Insurance - Vehicle	(695)	-43.18%	
18	657.1-S Insurance - General Liability	(1,022)	-48.99%	
19	658.1-S Insurance - Workman's Comp.	(456)	-26.86%	
20	659.1-S Insurance - Other	244	64.17%	
21	660.1-S Advertising Expense	66	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1,024)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	1,160	226.94%	
25	675.1-S Miscellaneous Expenses	1,182	16.72%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	14,719	21.64%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
34			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$16,083
50	Total Projected Rate Case Expense	1,772,200	16,083
52	**Annual Amortization Over 4 Years**	**$443,050**	**$4,021**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	917
57	% of Total	100%	0.9075%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Seminole / Apple Valley

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Seminole / Apple Valley

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) *Deferred Taxes*	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	11,217	40	2.50%	280	0	280
4	339.1 Other Plant & Misc.	7,867	25	4.00%	315	0	315
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	220	0	N.A.	0	0	0
7	304.2 Structures & Improvements	20,444	33	3.03%	620	0	620
8	305.2 Collect. & Impound.	465	50	2.00%	9	0	9
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	25,655	30	3.33%	855	0	855
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	3,474	35	2.86%	99	0	99
13	310.2 Power Generation Eq.	(655)	20	5.00%	(33)	0	(33)
14	311.2 Pumping Equipment	128,589	20	5.00%	6,429	0	6,429
15	339.2 Other Plant & Misc.	(52)	25	4.00%	(2)	0	(2)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	12	0	N.A.	0	0	0
18	304.3 Structures & Improvements	16,937	33	3.03%	513	0	513
19	320.3 Water Treatment Eq.	25,703	22	4.55%	1,168	0	1,168
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	14	0	N.A.	0	0	0
23	304.4 Structures & Improvements	4	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	2,292	37	2.70%	62	0	62
25	331.4 Transm. & Distribution	319,372	43	2.33%	7,427	0	7,427
26	333.4 Services	53,827	40	2.50%	1,346	0	1,346
27	334.4 Meters & Meter Insallation	62,471	20	5.00%	3,124	0	3,124
28	335.4 Hydrants	9,001	45	2.22%	200	0	200
29	339.4 Other Plant & Misc.	4,393	25	4.00%	176	0	176
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	4,817	0	N.A.	0	0	0
32	304.5 Structures & Improvements	23,918	40	2.50%	598	0	598
33	340.5 Office Furniture & Equipment	12,272	15	6.67%	818	0	818
34	340.51 Computer Equipment	18,959	6	16.67%	3,160	0	3,160
35	341.5 Transportation Equipment	16,298	6	16.67%	2,716	0	2,716
36	342.5 Stores Equipment	133	18	5.56%	7	0	7
37	343.5 Tools, Shop & Garage	6,176	16	6.25%	386	0	386
38	344.5 Laboratory Equipment	1,368	15	6.67%	91	0	91
39	345.5 Power Operated Equipment	8,051	12	8.33%	671	0	671
40	346.5 Communication Equipment	2,540	10	10.00%	254	0	254
41	347.5 Miscellaneous Equipment	861	15	6.67%	57	0	57
42	348.5 Other Tangible Plant	673	10	10.00%	67	0	67
43							
44	**INTANGIBLE PLANT**	19,084		3.12%	595	0	595
45	**SUPPLY & PUMPING**	176,140		4.48%	7,978	0	7,978
46	**WATER TREATMENT PLANT**	42,652		3.94%	1,682	0	1,682
47	**TRANSM. & DISTRIBUTION**	451,374		2.73%	12,334	0	12,334
48	**GENERAL PLANT**	96,066		9.19%	8,827	0	8,827
49							
51	**TOTAL DEPRECIATION EXPENSE**	787,316		3.99%	31,415	0	31,415
52	**AMORTIZATION OF CIAC**				(10,402)	0	(10,402)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				21,013	0	21,013

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.36%	0	0	0
2 Line/Main Extension Fees	1,990	2.34%	47	0	47
3 Meter Installation Fees	10,442	5.00%	522	0	522
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	297,992	3.27%	9,754	0	9,754
6 Service Installation Fees	3,175	2.50%	79	0	79
7 TOTAL WATER CIAC AMORT. EXPENSE	313,599		10,402	0	10,402

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	20,444	620	3.03%
3	305.2 Collect. & Impound.	465	9	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	25,655	855	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	3,474	99	2.86%
8	310.2 Power Generation Eq.	(655)	(33)	5.00%
9	311.2 Pumping Equipment	128,589	6,429	5.00%
10	339.2 Other Plant & Misc.	(52)	(2)	4.00%
11	304.3 Structures & Improvements	16,937	513	3.03%
12	320.3 Water Treatment Eq.	25,703	1,168	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	2,292	62	2.70%
15	**COMPOSITE RATE**	222,852	9,721	4.36%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	4	0	3.03%
18	331.4 Transm. & Distribution	319,372	7,427	2.33%
19	335.4 Hydrants	9,001	200	2.22%
20	339.4 Other Plant & Misc.	4,393	176	4.00%
21	**COMPOSITE RATE**	332,770	7,803	2.34%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	62,471	3,124	5.00%
24	**COMPOSITE RATE**	62,471	3,124	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	53,827	1,346	2.50%
27	**COMPOSITE RATE**	53,827	1,346	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	222,852	9,721	4.36%
30	Line / Main Extension Fees & Contri. lines (Line 21)	332,770	7,803	2.34%
31	Meter Installation Fees (Line 24)	62,471	3,124	5.00%
32	Service Installation Fees (Line 27)	53,827	1,346	2.50%
33	**COMPOSITE RATE**	671,920	21,994	3.27%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	280	0	280	0.00%	0
4 339.1 Other Plant & Misc.	315	0	315	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	620	0	620	0.00%	0
8 305.2 Collect. & Impound.	9	0	9	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	855	0	855	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	99	0	99	0.00%	0
13 310.2 Power Generation Eq.	(33)	0	(33)	0.00%	0
14 311.2 Pumping Equipment	6,429	0	6,429	0.00%	0
15 339.2 Other Plant & Misc.	(2)	0	(2)	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	513	0	513	0.00%	0
19 320.3 Water Treatment Eq.	1,168	0	1,168	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservoirs	62	0	62	0.00%	0
25 331.4 Transm. & Distribution	7,427	0	7,427	0.00%	0
26 333.4 Services	1,346	0	1,346	0.00%	0
27 334.4 Meters & Meter Insallation	3,124	0	3,124	0.00%	0
28 335.4 Hydrants	200	0	200	0.00%	0
29 339.4 Other Plant & Misc.	176	0	176	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	598	0	598	0.00%	0
33 340.5 Office Furniture & Equipment	818	0	818	0.00%	0
34 340.51 Computer Equipment	3,160	0	3,160	0.00%	0
35 341.5 Transportation Equipment	2,716	0	2,716	0.00%	0
36 342.5 Stores Equipment	7	0	7	0.00%	0
37 343.5 Tools, Shop & Garage	386	0	386	0.00%	0
38 344.5 Laboratory Equipment	91	0	91	0.00%	0
39 345.5 Power Operated Equipment	671	0	671	0.00%	0
40 346.5 Communication Equipment	254	0	254	0.00%	0
41 347.5 Miscellaneous Equipment	57	0	57	0.00%	0
42 348.5 Other Tangible Plant	67	0	67	0.00%	0
43					
44 **INTANGIBLE PLANT**	595	0	595		0
45 **SUPPLY & PUMPING**	7,978	0	7,978		0
46 **WATER TREATMENT PLANT**	1,682	0	1,682		0
47 **TRANSM. & DISTRIBUTION**	12,334	0	12,334		0
48 **GENERAL PLANT**	8,827	0	8,827		0
49					
51 **TOTAL**	31,415	0	31,415		0
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.00%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	8,447	65	8,512	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	8,447	77	8,524		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	3,190	3,190		
6		0	0	0		
7	TOTAL	0	3,190	3,190		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,439	0	1,439		
11		0	0	0		
12	TOTAL	1,439	0	1,439		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	9,886	3,256	13,142		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	9,886	3,268	13,154		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Apple Valley
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 PRE-TAX INCOME:								
2 Operating Revenues	187,711	1,451	189,162	187,711	1,720	189,431	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	86,213	(3,465)	82,749	86,213	14,230	100,444	B-5 W)	-
5 Depreciation, net of CIAC Amort.	21,013	0	21,013	21,013	0	21,013	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	9,886	3,268	13,154	9,886	3,268	13,154	B-15 (W)	-
8 Pre Tax Operating Expenses	117,113	(197)	116,916	117,113	17,498	134,611	-	-
9 TOTAL PRE-TAX INCOME	70,598	1,649	72,247	70,598	(15,778)	54,820	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	70,598	1,649	72,247	70,598	(15,778)	54,820	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	320,684	(1,940)	318,744	320,684	272	320,955	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	18,600	(113)	18,487	18,600	16	18,615	-	-
17 Total Taxable Income	51,998	1,761	53,759	51,998	(15,793)	36,205	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	19,567	663	20,230	19,567	(5,943)	13,624	-	-
20 Less:								
21 Parent Debt Adjustment	1,905	0	1,905	1,905	0	1,905	C-9 (W)	-
22 Investment Tax Credit	379	0	379	379	0	379	C-8 (W)	-
23 TOTAL INCOME TAXES	17,283	663	17,946	17,283	(5,943)	11,340	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Apple Valley

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

Line No.	(1) WATER Description	(2) 1991 Avg. Adj. Aqu. Adj. Balance	(3) Last Authorized Amort. Rate Order No.XXXXX	(4) 1991 Aquisition Adjustment Amort. Exp. Per Books	(5) Adjustment	(6) Adjusted Aqu. Adj. Amortization	(7) Supporting Schedules	(8) Recap Schedules
1	*Total Amortization Expense*	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE

Line No.	(1) Description	(2) Per Books	(3) Adjustment	(4) Adjusted Aqu. Adj. Amortization	(5) Supporting Schedules	(6) Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Bay Lake Estates - 784

Osceola County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	94,376	(14,297)	80,080	A-5 (W)
2	Utility Land & Land Rights	439	0	439	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(27,525)	1,235	(26,290)	A-9 (W)
6	CIAC	(11,182)	0	(11,182)	A-12 (W)
7	Accumulated Amortization of CIAC	5,851	0	5,851	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(850)	0	(850)	C-7 (W)
12	Working Capital Allowance	1,725	142	1,867	A-17 (W)
13	**TOTAL WATER RATE BASE**	**62,834**	**(12,920)**	**49,915**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)

AVERAGE 1991 RATE BASE (INTERIM)

Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	94,376	(14,297)	80,080	A-5 (W)
2	Utility Land & Land Rights	439	0	439	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(27,525)	1,235	(26,290)	A-9 (W)
6	CIAC	(11,182)	0	(11,182)	A-12 (W)
7	Accumulated Amortization of CIAC	5,851	0	5,851	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(850)	0	(850)	C-7 (W)
12	Working Capital Allowance	1,725	(52)	1,673	A-17 (W)
13	**TOTAL WATER RATE BASE**	62,834	(13,114)	49,721	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(16,103)	(12,490)	(14,297)	A-5 (W)
3					
4	2.				
5					
6					
7		(16,103)	(12,490)	(14,297)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	1,317	1,317	1,317	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(164)	(82)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		1,317	1,153	1,235	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(52)	(52)	(52)	A-17 (W)
38					
39	2.				
40					
41					
42		(52)	(52)	(52)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	142	142	142	A-17 (W)
45					
46	2.				
47					
48					
49		142	142	142	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(14,838)	(11,389)	(13,114)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(14,644)	(11,195)	(12,920)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 19192 ENDED 06/18/87**	55,557
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/16/87 BALANCE**	55,557
7	1987 Additions	21,121
8	1987 Retirements	55
9	1987 Adjustments	0
10	1987 Net Additions	21,066
11	**12/31/87 BALANCE**	76,623
12	1988 Additions	7,660
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	7,660
16	**12/31/88 BALANCE**	84,283
17	1989 Additions	1,913
18	1989 Retirements	278
19	1989 Adjustments	0
20	1989 Net Additions	1,635
21	**12/31/89 BALANCE**	85,918
22	1990 Additions (A/C 101)	2,114
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	2,114
27	**12/31/90 BALANCE**	88,032
28	1990 General Plant Reallocation Adjustments *	3,792
29	**12/31/90 ADJUSTED BALANCE**	91,824
30	1991 Additions (A/C 101)	5,984
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(12,490)
34	1991 Net Additions	(6,506)
35	**12/31/91 BALANCE**	85,318

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1991 PLANT IN SERVICE						AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	16,103	(3,612)	0	12,490	(16,103)	(12,490)	0	14,296	(14,297)	(0)
3	302.1 Franchises	1,813	265	0	2,078	0	0	2,078	1,946	0	1,946
4	339.1 Other Plant & Misc.	43	0	0	43	0	0	43	43	0	43
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	96	0	0	96	0	0	96	96	0	96
7	304.2 Structures & Improvements	2,673	0	0	2,673	0	0	2,673	2,673	0	2,673
8	305.2 Collect. & Impound.	5	0	0	5	0	0	5	5	0	5
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	28,593	0	0	28,593	0	0	28,593	28,593	0	28,593
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	11	0	0	11	0	0	11	11	0	11
13	310.2 Power Generation Eq.	1,967	16	0	1,983	0	0	1,983	1,975	0	1,975
14	311.2 Pumping Equipment	9,896	0	0	9,896	0	0	9,896	9,896	0	9,896
15	339.2 Other Plant & Misc.	662	0	0	662	0	0	662	662	0	662
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
18	304.3 Structures & Improvements	1,418	3	0	1,421	0	0	1,421	1,419	0	1,419
19	320.3 Water Treatment Eq.	667	0	0	667	0	0	667	667	0	667
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs	71	7,865	0	7,936	0	0	7,936	4,004	0	4,004
25	331.4 Transm. & Distribution	19,132	0	0	19,132	0	0	19,132	19,132	0	19,132
26	333.4 Services	50	678	0	728	0	0	728	389	0	389
27	334.4 Meters & Meter Insallation	2,043	248	0	2,291	0	0	2,291	2,167	0	2,167
28	335.4 Hydrants	29	0	0	29	0	0	29	29	0	29
29	339.4 Other Plant & Misc.	2	0	0	2	0	0	2	2	0	2
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	347	(12)	0	336	0	0	336	341	0	341
32	304.5 Structures & Improvements	1,675	41	0	1,716	0	0	1,716	1,695	0	1,695
33	340.5 Office Furniture & Equipme	863	14	0	877	0	0	877	870	0	870
34	340.51 Computer Equipment	1,137	413	0	1,550	0	0	1,550	1,344	0	1,344
35	341.5 Transportation Equipment	1,112	86	0	1,198	0	0	1,198	1,155	0	1,155
36	342.5 Stores Equipment	8	2	0	10	0	0	10	9	0	9
37	343.5 Tools, Shop & Garage	442	(8)	0	434	0	0	434	438	0	438
38	344.5 Laboratory Equipment	94	7	0	100	0	0	100	97	0	97
39	345.5 Power Operated Equipment	596	(51)	0	545	0	0	545	571	0	571
40	346.5 Communication Equipment	173	14	0	187	0	0	187	180	0	180
41	347.5 Miscellaneous Equipment	54	14	0	68	0	0	68	61	0	61
42	348.5 Other Tangible Plant	47	2	0	49	0	0	49	48	0	48
43											
44	**INTANGIBLE PLANT**	17,959	(3,347)	0	14,612	(16,103)	(12,490)	2,122	16,285	(14,297)	1,989
45	**SUPPLY & PUMPING**	43,903	16	0	43,919	0	0	43,919	43,911	0	43,911
46	**WATER TREATMENT PLANT**	2,086	3	0	2,089	0	0	2,089	2,087	0	2,087
47	**TRANSM. & DISTRIBUTION**	21,328	8,790	0	30,118	0	0	30,118	25,723	0	25,723
48	**GENERAL PLANT**	6,549	521	0	7,070	0	0	7,070	6,809	0	6,809
49											
50	**TOTAL PLANT IN SERVICE**	91,824	5,984	0	97,808	(16,103)	(12,490)	85,318	94,816	(14,297)	80,519
51	**LAND & LAND RIGHTS**	445	(12)	0	434	0	0	434	439	0	439
52	**TOTAL PIS LESS LAND**	91,379	5,995	0	97,374	(16,103)	(12,490)	84,884	94,376	(14,297)	80,080

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	1,946	0	0	1,946	0%	0
4	339.1 Other Plant & Misc.	43	0	0	43	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	96	0	0	96	0%	0
7	304.2 Structures & Improvements	2,673	0	0	2,673	0%	0
8	305.2 Collect. & Impound.	5	0	0	5	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	28,593	0	0	28,593	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	11	0	0	11	0%	0
13	310.2 Power Generation Eq.	1,975	0	0	1,975	0%	0
14	311.2 Pumping Equipment	9,896	0	0	9,896	0%	0
15	339.2 Other Plant & Misc.	662	0	0	662	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	0	1	0%	0
18	304.3 Structures & Improvements	1,419	0	0	1,419	0%	0
19	320.3 Water Treatment Eq.	667	0	0	667	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	0	1	0%	0
23	304.4 Structures & Improvements	0	0	0	0	0%	0
24	330.4 Distr. Reservoirs	4,004	0	0	4,004	0%	0
25	331.4 Transm. & Distribution	19,132	0	0	19,132	0%	0
26	333.4 Services	389	0	0	389	0%	0
27	334.4 Meters & Meter Insallation	2,167	0	0	2,167	0%	0
28	335.4 Hydrants	29	0	0	29	0%	0
29	339.4 Other Plant & Misc.	2	0	0	2	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	341	0	0	341	0%	0
32	304.5 Structures & Improvements	1,695	0	0	1,695	0%	0
33	340.5 Office Furniture & Equipment	870	0	0	870	0%	0
34	340.51 Computer Equipment	1,344	0	0	1,344	0%	0
35	341.5 Transportation Equipment	1,155	0	0	1,155	0%	0
36	342.5 Stores Equipment	9	0	0	9	0%	0
37	343.5 Tools, Shop & Garage	438	0	0	438	0%	0
38	344.5 Laboratory Equipment	97	0	0	97	0%	0
39	345.5 Power Operated Equipment	571	0	0	571	0%	0
40	346.5 Communication Equipment	180	0	0	180	0%	0
41	347.5 Miscellaneous Equipment	61	0	0	61	0%	0
42	348.5 Other Tangible Plant	48	0	0	48	0%	0
43							
44	**INTANGIBLE PLANT**	1,989	0	0	1,989		0
45	**SUPPLY & PUMPING**	43,911	0	0	43,911		0
46	**WATER TREATMENT PLANT**	2,087	0	0	2,087		0
47	**TRANSM. & DISTRIBUTION**	25,723	0	0	25,723		0
48	**GENERAL PLANT**	6,809	0	0	6,809		0
49							
50	**TOTAL PLANT IN SERVICE**	**80,519**	**0**	**0**	**80,519**		**0**
51	**LAND & LAND RIGHTS**	**439**	**0**	**0**	**439**		**0**
52	**TOTAL PIS LESS LAND**	**80,080**	**0**	**0**	**80,080**		**0**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 19192 ENDED 06/18/87**	**15,015**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/18/87 BALANCE**	15,015
7	1987 Additions	1,056
8	1987 Retirements	55
9	1987 Adjustments	0
10	1987 Net Additions	1,001
11	**12/31/87 BALANCE**	16,016
12	1988 Additions	2,575
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,575
16	**12/31/88 BALANCE**	18,591
17	1989 Additions	2,833
18	1989 Retirements	109
19	1989 Adjustments	0
20	1989 Net Additions	2,724
21	**12/31/89 BALANCE**	21,315
22	1990 Additions	3,125
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,125
26	**12/31/90 BALANCE**	24,440
27	1990 General Plant Reallocation Adjustments *	1,547
28	**12/31/90 ADJUSTED BALANCE**	25,988
29	1991 Additions	3,076
30	1991 Retirements	0
31	1991 Adjustments	(1,153)
32	1991 Net Additions	1,923
33	**12/31/91 BALANCE**	27,910

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	1,317	(0)	1,317	(1,317)	(1,317)	(0)	1,317	(1,317)	(0)
3 302.1 Franchises	147	49	196	0	0	196	172	0	172
4 339.1 Other Plant & Misc.	5	2	6	0	0	6	6	0	6
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	373	81	454	0	0	454	414	0	414
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	5,252	953	6,205	0	0	6,205	5,729	0	5,729
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	1	0	0	1	0	0	0
13 310.2 Power Generation Eq.	49	99	148	0	0	148	99	0	99
14 311.2 Pumping Equipment	4,169	495	4,664	0	0	4,664	4,416	0	4,416
15 339.2 Other Plant & Misc.	623	26	650	0	0	650	637	0	637
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	84	43	127	0	0	127	105	0	105
19 320.3 Water Treatment Eq.	92	30	123	0	0	123	107	0	107
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	5	108	113	0	0	113	59	0	59
25 331.4 Transm. & Distribution	11,428	445	11,873	0	0	11,873	11,650	0	11,650
26 333.4 Services	3	10	13	0	0	13	8	0	8
27 334.4 Meters & Meter Insallation	296	108	404	0	0	404	350	0	350
28 335.4 Hydrants	2	1	2	0	0	2	2	0	2
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	221	42	264	0	0	264	243	0	243
33 340.5 Office Furniture & Equipment	278	58	336	0	0	336	307	0	307
34 340.51 Computer Equipment	143	224	367	0	164	531	255	82	337
35 341.5 Transportation Equipment	704	193	896	0	0	896	800	0	800
36 342.5 Stores Equipment	3	1	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	200	27	227	0	0	227	213	0	213
38 344.5 Laboratory Equipment	42	6	48	0	0	48	45	0	45
39 345.5 Power Operated Equipment	456	48	503	0	0	503	480	0	480
40 346.5 Communication Equipment	67	18	85	0	0	85	76	0	76
41 347.5 Miscellaneous Equipment	10	4	14	0	0	14	12	0	12
42 348.5 Other Tangible Plant	19	5	24	0	0	24	21	0	21
43									
44 **INTANGIBLE PLANT**	1,469	50	1,519	(1,317)	(1,317)	202	1,494	(1,317)	177
45 **SUPPLY & PUMPING**	10,467	1,655	12,122	0	0	12,122	11,294	0	11,294
46 **WATER TREATMENT PLANT**	176	73	249	0	0	249	213	0	213
47 **TRANSM. & DISTRIBUTION**	11,734	672	12,406	0	0	12,406	12,070	0	12,070
48 **GENERAL PLANT**	2,142	626	2,767	0	164	2,931	2,454	82	2,536
49									
50 **TOTAL WATER ACCUM. DEP.**	25,988	3,076	29,063	(1,317)	(1,153)	27,910	27,525	(1,235)	26,290

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	172	0	172	0%	0
4 339.1 Other Plant & Misc.	6	0	6	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	414	0	414	0%	0
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	5,729	0	5,729	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	0	0	0	0%	0
13 310.2 Power Generation Eq.	99	0	99	0%	0
14 311.2 Pumping Equipment	4,416	0	4,416	0%	0
15 339.2 Other Plant & Misc.	637	0	637	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	105	0	105	0%	0
19 320.3 Water Treatment Eq.	107	0	107	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	59	0	59	0%	0
25 331.4 Transm. & Distribution	11,650	0	11,650	0%	0
26 333.4 Services	8	0	8	0%	0
27 334.4 Meters & Meter Insallation	350	0	350	0%	0
28 335.4 Hydrants	2	0	2	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	243	0	243	0%	0
33 340.5 Office Furniture & Equipment	307	0	307	0%	0
34 340.51 Computer Equipment	337	0	337	0%	0
35 341.5 Transportation Equipment	800	0	800	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	213	0	213	0%	0
38 344.5 Laboratory Equipment	45	0	45	0%	0
39 345.5 Power Operated Equipment	480	0	480	0%	0
40 346.5 Communication Equipment	76	0	76	0%	0
41 347.5 Miscellaneous Equipment	12	0	12	0%	0
42 348.5 Other Tangible Plant	21	0	21	0%	0
43					
44 **INTANGIBLE PLANT**	177	0	177		0
45 **SUPPLY & PUMPING**	11,294	0	11,294		0
46 **WATER TREATMENT PLANT**	213	0	213		0
47 **TRANSM. & DISTRIBUTION**	12,070	0	12,070		0
48 **GENERAL PLANT**	2,536	0	2,536		0
49					
50 **TOTAL**	**26,290**	**0**	**26,290**		**0**
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				**0.00%**	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 19192 ENDED 06/18/87**	**9,982**
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/18/87 BALANCE**	**9,982**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**9,982**
12	1988 Additions	300
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	300
16	**12/31/88 BALANCE**	**10,282**
17	1989 Additions	600
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	600
21	**12/31/89 BALANCE**	**10,882**
22	1990 Additions	300
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	300
26	**12/31/90 BALANCE**	**11,182**
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	**11,182**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	11,100	0	11,100	0	0	11,100	11,100	0	11,100
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	82	0	82	0	0	82	82	0	82
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	11,182	0	11,182	0	0	11,182	11,182	0	11,182

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 19192 ENDED 06/18/87**	3,747
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	*1979 Additions*	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	*1981 Adjustments*	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	*1982 Additions*	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	*1984 Adjustments*	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**6/18/87 BALANCE**	3,747
7	1987 Additions	248
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	248
11	**12/31/87 BALANCE**	3,995
12	1988 Additions	503
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	503
16	**12/31/88 BALANCE**	4,498
17	1989 Additions	525
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	525
21	**12/31/89 BALANCE**	5,023
22	1990 Additions	550
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	550
26	**12/31/90 BALANCE**	5,573
27	1991 Additions	558
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	558
31	**12/31/91 BALANCE**	6,131

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	5,570	555	6,125	0	0	6,125	5,847	0	5,847
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	3	3	6	0	0	6	4	0	4
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	5,572	558	6,130	0	0	6,130	5,851	0	5,851

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	0
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	13,801	(419)	13,383	13,801	1,133	14,935	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	1,725	(52)	1,673	1,725	142	1,867	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions in Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Bay Lake Estates - 784

Osceola County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	8,352	(47)	8,305	18,582	26,887	223.75%	B-4, B-3 (W)
3 Other Revenues	25	15	40	0	40		B-4 (W)
4 TOTAL OPERATING REVENUES	8,377	(32)	8,345	18,582	26,927		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	13,801	1,133	14,935	0	14,935		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,518	0	2,518	0	2,518		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,019	455	1,475	836	2,311		B-15, B-3 (W)
9 Provision For Income Taxes	(4,962)	(328)	(5,289)	6,678	1,389		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	12,377	1,261	13,638	7,514	21,152		
11 NET OPERATING INCOME:	(4,001)	(1,293)	(5,293)	11,068	5,775		
12 RATE BASE	62,934		49,915		49,915		A-1 (W)
13 RATE OF RETURN	-6.37%		-10.60%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	8,352	(47)	8,305	16,682	24,987	200.87%	B-4, B-3 (W)
3 Other Revenues	25	0	25	0	25		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**8,377**	**(47)**	**8,330**	**16,682**	**25,012**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	13,801	(419)	13,383	0	13,383		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,518	0	2,518	0	2,518		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,019	455	1,474	751	2,225		B-15, B-3 (W)
9 Provision For Income Taxes	(4,962)	255	(4,707)	5,995	1,288		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**12,377**	**291**	**12,668**	**6,746**	**19,414**		
11 **NET OPERATING INCOME:**	**(4,001)**	**(337)**	**(4,338)**	**9,936**	**5,599**		
12 **RATE BASE**	**62,834**		**49,721**		**49,721**		A-1 (W)
13 **RATE OF RETURN**	**-6.37%**		**-8.72%**		**11.26%**		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.11%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	49,721		49,915		A-1 (W)	-
5	Required Income (L3 x L4)	5,599		5,775		-	-
6	Adjusted Income under Present Rates	(4,338)		(5,293)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	9,936		11,068		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	15,931		17,746		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	16,682		18,582		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	15,931		17,746		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	5,995		6,678		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	751		836		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	9,936		11,068			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.11%	5.46%
25	Adjustment for Gas	-2.41%	12.11%	-0.29%
26	TOTAL	100.00%		11.26%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(47)	(32)	B-4 (W)
3				
4	2.			
5				
6				
7		(47)	(32)	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(419)	(419)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		285	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		61	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		108	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(8)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		518	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		588	B-5 (W)
22				
23				
24		(419)	1,133	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(2)	(1)	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	457	457	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		455	455	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	255	(328)	B-16 (W)
48				
49	2.			
50				
51				
52		255	(328)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(337)	(1,293)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	8,272	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	8,272	33	8,305
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	80	0	
16	**SUBTOTAL OTHER WATER SALES**	80	(80)	0
17	**TOTAL WATER SALES**	8,352	(47)	8,305
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	25	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	25	15	40
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	8,377	(47)	8,330
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	8,377	(32)	8,345

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	1991 TOTAL O&M (.1 - .8) Per Books O & M	Adjustments	Adjusted O & M	1991 DIRECT O&M (.1 - .6) Per Books O & M	Adjustments	Adjusted O & M	1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	Adjustments	Adjusted O & M	1991 ALLOCATED A&G (.8) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	601 Salaries & Wages - Employees	5,293	346	5,639	3,468	173	3,642	457	71	529	1,367	102	1,469
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,603	46	1,649	977	(293)	684	131	(37)	94	495	375	870
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,160	2	1,162	1,136	0	1,136	0	2	2	24	0	24
6	616 Fuel for Power Purchased	269	10	278	269	10	278	0	0	0	0	0	0
7	618 Chemicals	878	32	910	878	32	910	0	0	0	0	0	0
8	620 Materials and Supplies	800	39	839	683	25	708	4	8	12	113	6	120
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	110	5	115	0	0	0	0	0	0	110	5	115
11	633 Contractual Services - Legal	45	3	47	0	0	0	0	0	0	45	3	47
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,292	49	1,340	1,238	45	1,283	0	0	0	53	4	57
14	641 Rental of Building/Real Prop.	21	11	32	0	0	0	0	0	0	21	11	32
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	1,028	41	1,068	1,026	37	1,064	1	3	4	1	0	1
17	656 Insurance - Vehicle	65	11	76	0	0	0	0	0	0	65	11	76
18	657 Insurance - General Liability	75	8	84	0	0	0	0	0	0	75	8	84
19	658 Insurance - Workman's Comp.	1	183	185	0	121	121	0	16	16	1	46	48
20	659 Insurance - Other	44	2	46	0	0	0	0	0	0	44	2	46
21	660 Advertising Expense	5	0	5	0	0	0	0	0	0	5	0	5
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	285	285	0	0	0	0	0	0	0	285	285
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	118	8	126	0	0	0	118	8	126	0	0	0
25	675 Miscellaneous Expenses	994	54	1,048	412	15	427	1	3	4	581	36	617
26	**TOTAL WATER O&M EXPENSES**	**13,801**	**1,133**	**14,935**	**10,088**	**165**	**10,253**	**713**	**74**	**787**	**3,001**	**895**	**3,895**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,293	346	5,639	3,468	173	3,642	457	71	529	1,367	102	1,469
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,603	46	1,649	977	(293)	684	131	(37)	94	495	375	870
31	**TOTAL WATER LABOR COSTS**	**6,896**	**392**	**7,288**	**4,445**	**(119)**	**4,326**	**588**	**35**	**623**	**1,862**	**477**	**2,339**

0211

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	5,293	0	5,293	3,468	0	3,468	457	0	457	1,367	0	1,367
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,603	(595)	1,008	977	(317)	660	131	(44)	87	495	(235)	260
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	1,160	0	1,160	1,136	0	1,136	0	0	0	24	0	24
6	616	Fuel for Power Purchased	269	0	269	269	0	269	0	0	0	0	0	0
7	618	Chemicals	878	0	878	878	0	878	0	0	0	0	0	0
8	620	Materials and Supplies	800	0	800	683	0	683	4	0	4	113	0	113
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	110	0	110	0	0	0	0	0	0	110	0	110
11	633	Contractual Services - Legal	45	0	45	0	0	0	0	0	0	45	0	45
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,292	0	1,292	1,238	0	1,238	0	0	0	53	0	53
14	641	Rental of Building/Real Prop.	21	0	21	0	0	0	0	0	0	21	0	21
15	642	Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650	Transportation Expense	1,028	0	1,028	1,026	0	1,026	1	0	1	1	0	1
17	656	Insurance - Vehicle	65	0	65	0	0	0	0	0	0	65	0	65
18	657	Insurance - General Liability	75	0	75	0	0	0	0	0	0	75	0	75
19	658	Insurance - Workman's Comp.	1	176	178	0	117	117	0	15	15	1	45	46
20	659	Insurance - Other	44	0	44	0	0	0	0	0	0	44	0	44
21	660	Advertising Expense	5	0	5	0	0	0	0	0	0	5	0	5
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	118	0	118	0	0	0	118	0	118	0	0	0
25	675	Miscellaneous Expenses	994	0	994	412	0	412	1	0	1	581	0	581
26		**TOTAL WATER O&M EXPENSES**	**13,801**	**(419)**	**13,383**	**10,098**	**(200)**	**9,898**	**713**	**(29)**	**684**	**3,001**	**(190)**	**2,811**
27		*Total Labor*	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	5,293	0	5,293	3,468	0	3,468	457	0	457	1,367	0	1,367
29	603	*Salaries & Wages - Officers, Etc.*	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,603	(595)	1,008	977	(317)	660	131	(44)	87	495	(235)	260
31		**TOTAL WATER LABOR COSTS**	**6,896**	**(595)**	**6,300**	**4,445**	**(317)**	**4,129**	**588**	**(44)**	**544**	**1,862**	**(235)**	**1,627**

0212

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	494	908	575	538	434	502	446	232	412	348	173	230	5,293	0	5,293	346	5,639
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	170	270	186	149	123	145	130	74	122	104	57	74	1,603	(595)	1,008	46	1,649
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	209	2	85	92	94	98	161	2	82	164	2	169	1,160	0	1,160	2	1,162
6	616.1-8 Fuel for Power Purchased	0	0	0	148	0	0	0	0	120	0	0	0	269	0	269	10	278
7	618.1-8 Chemicals	0	40	0	0	775	0	21	0	0	42	0	0	878	0	878	32	910
8	620.1-8 Materials and Supplies	(17)	228	82	44	65	49	164	24	29	40	63	30	800	0	800	39	839
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	8	9	9	9	9	9	10	9	9	10	8	11	110	0	110	5	115
11	633.1-8 Contractual Services - Legal	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	3	47
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	4	5	4	704	41	34	30	40	5	30	329	67	1,292	0	1,292	49	1,340
14	641.1-8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21	11	32
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.1-8 Transportation Expense	108	233	69	115	132	99	55	20	89	89	13	6	1,028	0	1,028	41	1,068
17	656.1-8 Insurance - Vehicle	5	6	5	5	5	5	6	5	5	6	5	7	65	0	65	11	76
18	657.1-8 Insurance - General Liability	5	6	6	6	6	6	7	6	6	7	6	8	75	0	75	8	84
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	176	178	183	185
20	659.1-8 Insurance - Other	3	4	4	4	4	4	4	3	4	4	3	4	44	0	44	2	46
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	0	5
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	285	285
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	6	10	12	10	10	8	9	10	8	10	11	14	118	0	118	8	126
25	675.1-8 Miscellaneous Expenses	42	50	47	47	49	48	51	46	49	51	44	471	994	0	994	54	1,048
26	TOTAL WATER O&M EXPENSES	1,041	1,776	1,089	1,878	1,754	1,014	1,099	478	946	910	719	1,098	13,801	(419)	13,383	1,133	14,935

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	5,293	346	5,639
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,603	46	1,649
31	TOTAL WATER LABOR COSTS	6,896	392	7,288

0213

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	370	755	419	389	279	358	292	86	265	191	26	39	3,468	0	3,468	173	3,642
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	127	217	133	99	70	95	76	24	71	50	7	8	977	(317)	660	(293)	684
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	207	0	84	90	92	96	159	0	80	162	0	167	1,136	0	1,136	0	1,136
6	616.1-6 Fuel for Power Purchased	0	0	0	148	0	0	0	0	120	0	0	0	269	0	269	10	278
7	618.1-6 Chemicals	0	40	0	0	775	0	21	0	0	42	0	0	878	0	878	32	910
8	620.1-6 Materials and Supplies	(26)	218	73	34	55	39	154	15	19	30	54	18	683	0	683	25	708
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	700	36	30	25	36	0	25	325	61	1,238	0	1,238	45	1,283
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	107	233	69	115	132	99	55	20	89	89	13	6	1,026	0	1,026	37	1,064
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	117	117	121	121
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	412	412	0	412	15	427
26	TOTAL WATER DIRECT O&M EXPENSES	786	1,462	776	1,575	1,439	717	782	181	643	589	425	711	10,088	(200)	9,888	165	10,253

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,468	173	3,642
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	977	(293)	684
31	TOTAL WATER DIRECT LABOR COSTS	4,445	(119)	4,326

0214

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
														1991 CUSTOMER ACCTS.				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	25	37	46	37	39	31	36	39	32	38	43	54	457	0	457	71	529
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	7	11	13	11	11	9	10	11	9	11	12	15	131	(44)	87	(37)	94
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	1	4	0	4	8	12
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	4
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	15	15	16	16
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	6	10	12	10	10	8	9	10	8	10	11	14	118	0	118	8	126
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	4
26	TOTAL WATER CUSTOMER ACCOUNTS	39	58	71	57	61	49	56	61	50	59	67	83	713	(29)	684	74	787

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	457	71	529
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	131	(37)	94
31	TOTAL WATER CUST ACCTS LABOR COSTS	588	35	623

0215

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)

Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	98	117	110	111	115	113	119	107	115	119	103	138	1,367	0	1,367	102	1,469
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	36	42	40	40	42	41	43	39	42	43	37	50	495	(235)	260	375	870
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	0	24
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	8	10	9	9	10	9	10	9	10	10	9	11	113	0	113	6	120
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	8	9	9	9	9	9	10	9	9	10	8	11	110	0	110	5	115
11	633.8 Contractual Services - Legal	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	3	47
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	4	5	4	4	5	4	5	4	5	5	4	5	53	0	53	4	57
14	641.8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21	11	32
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
17	656.8 Insurance - Vehicle	5	6	5	5	5	5	6	5	5	6	5	7	65	0	65	11	76
18	657.8 Insurance - General Liability	5	6	6	6	6	6	7	6	6	7	6	8	75	0	75	8	84
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	45	46	46	48
20	659.8 Insurance - Other	3	4	4	4	4	4	4	3	4	4	3	4	44	0	44	2	46
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	0	5
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	285	285
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	42	49	47	47	49	48	50	46	49	51	44	59	581	0	581	36	617
26	**TOTAL WATER A&G EXPENSES**	**216**	**256**	**242**	**245**	**253**	**248**	**261**	**235**	**253**	**262**	**227**	**303**	**3,001**	**(190)**	**2,811**	**895**	**3,895**

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,367	102	1,469
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	495	375	870
31	**TOTAL WATER A&G LABOR COSTS**	**1,862**	**477**	**2,339**

0216

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	5,293	0	5,293	5,293	0	0	33	53	(8)	5,370	269	0	346	5,639
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	1,603	(595)	1,008	1,603	(595)	0	9	7	0	1,023	37	588	46	1,649
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	1,160	0	1,160	1,160	0	0	0	2	0	1,162	0	0	2	1,162
6 616.1-8 Fuel for Power Purchased	269	0	269	269	0	0	0	0	0	269	10	0	10	279
7 618.1-8 Chemicals	878	0	878	878	0	0	0	0	0	878	32	0	32	910
8 620.1-8 Materials and Supplies	800	0	800	800	0	0	2	8	0	810	29	0	39	839
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	110	0	110	110	0	0	1	0	0	111	4	0	5	115
11 633.1-8 Contractual Services - Legal	45	0	45	45	0	0	1	0	0	46	2	0	3	47
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,292	0	1,292	1,292	0	0	2	0	0	1,293	47	0	49	1,340
14 641.1-8 Rental of Building/Real Prop.	21	0	21	21	0	0	0	9	0	31	1	0	11	32
15 642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
16 650.1-8 Transportation Expense	1,028	0	1,028	1,028	0	0	0	3	0	1,031	37	0	41	1,068
17 656.1-8 Insurance - Vehicle	65	0	65	65	0	0	2	7	0	73	3	0	11	76
18 657.1-8 Insurance - General Liability	75	0	75	75	0	0	2	4	0	81	3	0	8	84
19 658.1-8 Insurance - Workman's Comp.	1	176	178	1	176	0	0	1	0	178	6	0	183	185
20 659.1-8 Insurance - Other	44	0	44	44	0	0	0	0	0	44	2	0	2	46
21 660.1-8 Advertising Expense	5	0	5	5	0	0	0	0	0	5	0	0	0	5
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	285	0	0	0	285	0	0	285	285
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	118	0	118	118	0	0	0	8	0	126	0	0	8	126
25 675.1-8 Miscellaneous Expenses	994	0	994	994	0	0	9	8	0	1,011	37	0	54	1,048
26 TOTAL WATER O&M EXPENSES	13,901	(419)	13,383	13,901	(419)	285	61	108	(8)	13,928	518	588	1,133	14,935

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0217

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	3,468		3,468	3,468						3,468	173		173	3,642
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	977	(317)	660	977	(317)					660	24		(293)	684
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	1,136		1,136	1,136						1,136			0	1,136
6 616.1-6 Fuel for Power Purchased	269		269	269						269	10		10	278
7 618.1-6 Chemicals	878		878	878						878	32		32	910
8 620.1-6 Materials and Supplies	683		683	683						683	25		25	708
9 631.1-6 Contractual Services - Engr	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,238		1,238	1,238						1,238	45		45	1,283
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	1,026		1,026	1,026						1,026	37		37	1,064
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	117	117	0	117					117	4		121	121
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	412		412	412						412	15		15	427
26 TOTAL WATER DIRECT O&M EXPENSES	10,088	(200)	9,888	10,088	(200)	0	0	0	0	9,888	365	0	165	10,253

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account *604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income"* (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of *1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures* to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in *final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)*
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0218

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	457		457	457				51	(4)	503	25		71	529
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	131	(44)	87	131	(44)			4		91	3		(37)	94
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				2		2			2	2
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	4		4	4				7		12	0		8	12
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				3		4	0		3	4
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	15	15	0	15			0		16	1		16	16
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	118		118	118				8		126			8	126
25 675.7 Miscellaneous Expenses	1		1	1				3		3	0		3	4
26 TOTAL WATER CUST ACCT EXPENSES	713	(29)	684	713	(29)	0	0	77	(4)	757	30	0	74	787

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0219

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture *3 Months of* A&G Alloc. To Lehigh	Estimate *Annual* Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	1,367		1,367	1,367			33	2	(4)	1,399	70		102	1,469
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	495	(235)	*260*	495	(235)		9	3		272	10	588	375	870
4 610.8 Purchased Water	0		0	0			0	0		0			0	*0*
5 615.8 Purchased Power	24		24	24			0	0		24			0	24
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	113		113	113			2	1		115	4		6	120
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	*110*		*110*	110			1	0		111	4		5	115
11 633.8 Contractual Services - Legal	45		45	45			1	0		46	2		3	47
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	53		53	53			2	0		55	2		4	57
14 641.8 Rental of Building/Real Prop.	21		21	21			0	9		31	1		11	32
15 642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16 650.8 Transportation Expense	1		1	1			0	0		1	0		0	1
17 656.8 Insurance - Vehicle	65		65	65			2	7		73	3		11	76
18 657.8 Insurance - General Liability	75		75	75			2	4		81	3		8	84
19 658.8 Insurance - Workman's Comp.	1	45	46	1	45		0	0		46	2		46	48
20 659.8 Insurance - Other	44		44	44			0	0		44	2		2	46
21 660.8 Advertising Expense	5		5	5			0	0		5	0		0	5
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		285	0	0		285			285	285
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		*0*			0	0
25 675.8 Miscellaneous Expenses	581		581	581			9	5		595	22		36	617
26 TOTAL WATER A&G EXPENSES	3,001	(190)	2,811	3,001	(190)	285	61	31	(4)	3,183	124	588	895	3,695

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0220

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	2,957		5,293	2,336	78.99%	3,891	1,402	36.03%
2	603.1-8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	14	(14)	-100.00%
3	604.1-8 Employee Pensions & Benefits	138		1,008	870	630.23%	182	826	454.97%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,072		1,160	88	8.18%	1,411	(251)	-17.78%
6	616.1-8 Fuel for Power Purchased	0		269	269	N.A.	0	269	N.A.
7	618.1-8 Chemicals	488		878	390	79.96%	642	236	36.77%
8	620.1-8 Materials and Supplies	706		800	94	13.36%	929	(129)	-13.84%
9	631.1-8 Contractual Services - Engr.	3		0	(3)	-92.55%	4	(4)	-94.34%
10	632.1-8 Contractual Services - Acct.	68		110	42	61.66%	89	20	22.86%
11	633.1-8 Contractual Services - Legal	28		45	17	59.63%	37	8	21.32%
12	634.1-8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	17	(17)	-100.00%
13	635.1-8 Contractual Services - Other	377		1,292	915	242.59%	496	795	160.37%
14	641.1-8 Rental of Building/Real Prop.	18		21	3	18.38%	24	(2)	-10.03%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	143		1,026	885	618.63%	188	839	446.16%
17	656.1-8 Insurance - Vehicle	86		65	(21)	-24.62%	113	(48)	-42.71%
18	657.1-8 Insurance - General Liability	150		75	(75)	-49.70%	197	(122)	-61.77%
19	658.1-8 Insurance - Workman's Comp.	76		178	102	133.99%	100	78	77.83%
20	659.1-8 Insurance - Other	18		44	26	145.44%	24	20	86.53%
21	660.1-8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	15		118	103	669.75%	20	99	500.21%
25	675.1-8 Miscellaneous Expenses	338		994	656	194.01%	445	549	123.45%
26	**TOTAL WATER O&M EXPENSES**	**6,706**		**13,383**	**6,677**	**99.56%**	**8,824**	**4,559**	**51.67%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,705**		**13,383**	**6,678**	**99.59%**	**8,822**	**4,560**	**34.08%**
28	**Average ERC's**	**56**		**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**31.58%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	2,007		3,468	1,461	72.81%	2,641	827	31.33%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			660	660	N.A.	0	660	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,061		1,136	75	7.09%	1,396	(260)	-18.61%
6	616.1-6 Fuel for Power Purchased			269	269	N.A.	0	269	N.A.
7	618.1-6 Chemicals	488		878	390	79.96%	642	236	36.77%
8	620.1-6 Materials and Supplies	319		683	364	114.05%	420	263	62.68%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	366		1,238	872	238.30%	482	757	157.11%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	139		1,026	887	638.39%	183	843	461.18%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			117	117	N.A.	0	117	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	1		412	411	41130.00%	1	411	31234.95%
26	**TOTAL WATER O&M EXPENSES**	**4,381**		**9,888**	**5,507**	**125.70%**	**5,764**	**4,123**	**71.53%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,381**		**9,888**	**5,507**	**125.70%**	**5,764**	**4,123**	**41.70%**
28	**Average ERC's**	**56**		**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**31.58%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	529		457	(72)	-13.55%	696	(239)	-34.30%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			87	87	N.A.	0	87	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	387		4	(383)	-98.86%	509	(505)	-99.14%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			15	15	N.A.	0	15	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	15		118	103	689.75%	20	99	500.21%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**931**		**684**	**(247)**	**-26.51%**	**1,225**	**(541)**	**-44.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**931**		**684**	**(247)**	**-26.51%**	**1,225**	**(541)**	**-76.05%**
28	**Average ERC's**	**56**		**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**31.58%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all *differences which are not* attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	421		1,367	946	224.72%	554	813	146.79%
2	603.8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	14	(14)	-100.00%
3	604.8 Employee Pensions & Benefits	138		260	122	88.62%	182	79	43.35%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	11		24	13	113.69%	14	9	62.41%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			113	113	N.A.	0	113	N.A.
9	631.8 Contractual Services - Engr.	3		0	(3)	-92.55%	4	(4)	-94.34%
10	632.8 Contractual Services - Acct.	68		110	42	61.66%	89	20	22.86%
11	633.8 Contractual Services - Legal	28		45	17	59.63%	37	8	21.32%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	17	(17)	-100.00%
13	635.8 Contractual Services - Other	11		53	42	385.09%	14	39	268.67%
14	641.8 Rental of Building/Real Prop.	18		21	3	18.38%	24	(2)	-10.03%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(3)	-85.76%	5	(5)	-89.18%
17	656.8 Insurance - Vehicle	86		65	(21)	-24.62%	113	(48)	-42.71%
18	657.8 Insurance - General Liability	150		75	(75)	-49.70%	197	(122)	-61.77%
19	658.8 Insurance - Workman's Comp.	76		46	(30)	-39.56%	100	(54)	-54.07%
20	659.8 Insurance - Other	18		44	26	145.44%	24	20	86.53%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	337		581	244	72.28%	443	137	30.94%
26	**TOTAL WATER O&M EXPENSES**	**1,394**		**2,811**	**1,417**	**101.62%**	**1,834**	**976**	**53.23%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,393**		**2,811**	**1,418**	**101.76%**	**1,833**	**978**	**34.79%**
28	**Average ERC's**	**56**		**64**	**8**	**14.29%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**31.58%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010)

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	1,402	36.03%	
2	603.1-S Salaries & Wages - Officers, Etc.	(14)	-100.00%	
3	604.1-S Employee Pensions & Benefits	826	454.97%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(251)	-17.78%	
6	616.1-S Fuel for Power Purchased	269	N.A.	
7	618.1-S Chemicals	236	36.77%	
8	620.1-S Materials and Supplies	(129)	-13.84%	
9	631.1-S Contractual Services - Engr.	(4)	-94.34%	
10	632.1-S Contractual Services - Acct.	20	22.86%	
11	633.1-S Contractual Services - Legal	8	21.32%	
12	634.1-S Contractual Services - Mgmt. Fees	(17)	-100.00%	
13	635.1-S Contractual Services - Other	795	160.37%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(2)	-10.03%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	1	N.A.	
16	650.1-S Transportation Expense	839	446.16%	
17	656.1-S Insurance - Vehicle	(48)	-42.71%	
18	657.1-S Insurance - General Liability	(122)	-61.77%	
19	658.1-S Insurance - Workman's Comp.	78	77.83%	
20	659.1-S Insurance - Other	20	86.53%	
21	660.1-S Advertising Expense	5	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	99	500.21%	
25	675.1-S Miscellaneous Expenses	549	123.45%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	4,559	51.67%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$1,140
Total Projected Rate Case Expense	1,772,200	1,140
Annual Amortization Over 4 Years	**$443,050**	**$285**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	65
% of Total	100%	0.0643%
(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and *1 Year Subsequent* - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Osceola / Bay Lake Estates

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No. Account No. and Name	1991 Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3 302.1 Franchises	1,946	40	2.50%	49	0	49
4 339.1 Other Plant & Misc.	43	25	4.00%	2	0	2
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	96	0	N.A.	0	0	0
7 304.2 Structures & Improvements	2,673	33	3.03%	81	0	81
8 305.2 Collect. & Impound.	5	50	2.00%	0	0	0
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	28,593	30	3.33%	953	0	953
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	11	35	2.86%	0	0	0
13 310.2 Power Generation Eq.	1,975	20	5.00%	99	0	99
14 311.2 Pumping Equipment	9,896	20	5.00%	495	0	495
15 339.2 Other Plant & Misc.	662	25	4.00%	26	0	26
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1	0	N.A.	0	0	0
18 304.3 Structures & Improvements	1,419	33	3.03%	43	0	43
19 320.3 Water Treatment Eq.	667	22	4.55%	30	0	30
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	1	0	N.A.	0	0	0
23 304.4 Structures & Improvements	0	33	3.03%	0	0	0
24 330.4 Distr. Reservoirs	4,004	37	2.70%	108	0	108
25 331.4 Transm. & Distribution	19,132	43	2.33%	445	0	445
26 333.4 Services	389	40	2.50%	10	0	10
27 334.4 Meters & Meter Insallation	2,167	20	5.00%	108	0	108
28 335.4 Hydrants	29	45	2.22%	1	0	1
29 339.4 Other Plant & Misc.	2	25	4.00%	0	0	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	341	0	N.A.	0	0	0
32 304.5 Structures & Improvements	1,695	40	2.50%	42	0	42
33 340.5 Office Furniture & Equipment	870	15	6.67%	58	0	58
34 340.51 Computer Equipment	1,344	6	16.67%	224	0	224
35 341.5 Transportation Equipment	1,155	6	16.67%	193	0	193
36 342.5 Stores Equipment	9	18	5.56%	1	0	1
37 343.5 Tools, Shop & Garage	438	16	6.25%	27	0	27
38 344.5 Laboratory Equipment	97	15	6.67%	6	0	6
39 345.5 Power Operated Equipment	571	12	8.33%	48	0	48
40 346.5 Communication Equipment	180	10	10.00%	18	0	18
41 347.5 Miscellaneous Equipment	61	15	6.67%	4	0	4
42 348.5 Other Tangible Plant	48	10	10.00%	5	0	5
43						
44 **INTANGIBLE PLANT**	1,989		2.53%	50	0	50
45 **SUPPLY & PUMPING**	43,911		3.77%	1,655	0	1,655
46 **WATER TREATMENT PLANT**	2,087		3.51%	73	0	73
47 **TRANSM. & DISTRIBUTION**	25,723		2.61%	672	0	672
48 **GENERAL PLANT**	6,809		9.19%	626	0	626
49						
51 **TOTAL DEPRECIATION EXPENSE**	80,519		3.82%	3,076	0	3,076
52 **AMORTIZATION OF CIAC**				(558)	0	(558)
53 **NON-USED AND USEFUL**				0	0	0
54 **NET DEPRECIATION EXPENSE - WATER**				2,518	0	2,518

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.68%	0	0	0
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	11,100	5.00%	555	0	555
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	82	3.35%	3	0	3
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	11,182		558	0	558

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,673	81	3.03%
3	305.2 Collect. & Impound.	5	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	28,593	953	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	11	0	2.86%
8	310.2 Power Generation Eq.	1,975	99	5.00%
9	311.2 Pumping Equipment	9,896	495	5.00%
10	339.2 Other Plant & Misc.	662	26	4.00%
11	304.3 Structures & Improvements	1,419	43	3.03%
12	320.3 Water Treatment Eq.	667	30	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	4,004	108	2.70%
15	**COMPOSITE RATE**	49,905	1,836	**3.68%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	19,132	445	2.33%
19	335.4 Hydrants	29	1	2.22%
20	339.4 Other Plant & Misc.	2	0	4.00%
21	**COMPOSITE RATE**	19,163	446	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	2,167	108	5.00%
24	**COMPOSITE RATE**	2,167	108	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	389	10	2.50%
27	**COMPOSITE RATE**	389	10	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	49,905	1,836	3.68%
30	Line / Main Extension Fees & Contri. lines (Line 21)	19,163	446	2.33%
31	Meter Installation Fees (Line 24)	2,167	108	5.00%
32	Service Installation Fees (Line 27)	389	10	2.50%
33	**COMPOSITE RATE**	71,623	2,400	**3.35%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	49	0	49	0.00%	0
4 339.1 Other Plant & Misc.	2	0	2	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	81	0	81	0.00%	0
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	953	0	953	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	0	0	0	0.00%	0
13 310.2 Power Generation Eq.	99	0	99	0.00%	0
14 311.2 Pumping Equipment	495	0	495	0.00%	0
15 339.2 Other Plant & Misc.	26	0	26	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	43	0	43	0.00%	0
19 320.3 Water Treatment Eq.	30	0	30	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservoirs	108	0	108	0.00%	0
25 331.4 Transm. & Distribution	445	0	445	0.00%	0
26 333.4 Services	10	0	10	0.00%	0
27 334.4 Meters & Meter Insallation	108	0	108	0.00%	0
28 335.4 Hydrants	1	0	1	0.00%	0
29 339.4 Other Plant & Misc.	0	0	0	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	42	0	42	0.00%	0
33 340.5 Office Furniture & Equipment	58	0	58	0.00%	0
34 340.51 Computer Equipment	224	0	224	0.00%	0
35 341.5 Transportation Equipment	193	0	193	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	27	0	27	0.00%	0
38 344.5 Laboratory Equipment	6	0	6	0.00%	0
39 345.5 Power Operated Equipment	48	0	48	0.00%	0
40 346.5 Communication Equipment	18	0	18	0.00%	0
41 347.5 Miscellaneous Equipment	4	0	4	0.00%	0
42 348.5 Other Tangible Plant	5	0	5	0.00%	0
43					
44 **INTANGIBLE PLANT**	50	0	50		0
45 **SUPPLY & PUMPING**	1,655	0	1,655		0
46 **WATER TREATMENT PLANT**	73	0	73		0
47 **TRANSM. & DISTRIBUTION**	672	0	672		0
48 **GENERAL PLANT**	626	0	626		0
49					
51 **TOTAL**	3,076	0	3,076		0
52 **Composite Non-Used & Useful Net Depreciation % (L51,C5 / L51,C4) =**				0.00%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	377	(2)	375	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	377	(1)	376		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	457	457		
6		0	0	0		
7	TOTAL	0	457	457		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		642	0	642		
11		0	0	0		
12	TOTAL	642	0	642		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,019	455	1,474		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,019	455	1,475		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Osceola / Bay Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	8,377	(47)	8,330	8,377	(32)	8,345	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	13,801	(419)	13,383	13,801	1,133	14,935	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,518	0	2,518	2,518	0	2,518	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,019	455	1,475	1,019	455	1,475	B-15 (W)	-
8 Pre Tax Operating Expenses	17,339	36	17,375	17,339	1,589	18,928	-	-
9 **TOTAL PRE-TAX INCOME**	(8,962)	(83)	(9,045)	(8,962)	(1,620)	(10,583)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(8,962)	(83)	(9,045)	(8,962)	(1,620)	(10,583)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	62,834	(13,114)	49,721	62,834	(12,920)	49,915	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,644	(761)	2,884	3,644	(749)	2,895	-	-
17 Total Taxable Income	(12,607)	678	(11,929)	(12,607)	(871)	(13,478)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(4,744)	255	(4,489)	(4,744)	(328)	(5,072)	-	-
20 Less.								
21 Parent Debt Adjustment	182	0	182	182	0	182	C-9 (W)	-
22 Investment Tax Credit	36	0	36	36	0	36	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(4,962)	255	(4,707)	(4,962)	(328)	(5,289)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Osceola / Bay Lake Estates

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. **WATER** Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0	0	Above	
2 Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Beacon Hills - 886

Duval County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	3,115,548	(4,953)	3,110,596	A-5 (W)
2 Utility Land & Land Rights	55,329	0	55,329	A-5 (W)
3 Non-Used & Useful	(71,048)	0	(71,048)	A-7 (W)
4 *Construction Work in Progress*	0	0	0	-
5 Accumulated Depreciation	(489,708)	(763)	(490,472)	A-9 (W)
6 CIAC	(2,092,524)	0	(2,092,524)	A-12 (W)
7 Accumulated Amortization of CIAC	263,328	0	263,328	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	94,726	0	94,726	C-7 (W)
12 Working Capital Allowance	38,534	5,111	43,645	A-17 (W)
13 **TOTAL WATER RATE BASE**	**914,185**	**(605)**	**913,580**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	3,115,548	(4,953)	3,110,596	A-5 (W)
2 Utility Land & Land Rights	55,329	0	55,329	A-5 (W)
3 Non-Used & Useful	(71,048)	0	(71,048)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(489,708)	(763)	(490,472)	A-9 (W)
6 CIAC	(2,092,524)	0	(2,092,524)	A-12 (W)
7 Accumulated Amortization of CIAC	263,328	0	263,328	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	94,726	0	94,726	C-7 (W)
12 Working Capital Allowance	38,534	(1,275)	37,259	A-17 (W)
13 **TOTAL WATER RATE BASE**	**914,185**	**(6,991)**	**907,194**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	A. UTILTIY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(9,905)	0	(4,953)	A-5 (W)
3					
4	2.				
5					
6		(9,905)	0	(4,953)	
7					
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):				
9	1.				A-5 (W)
10					
11	2.				
12					
13		0	0	0	
14					
15	C. NON-USED AND USEFUL (Interim / Final):				
16	1.				A-7 (W)
17					
18	2.				
19					
20		0	0	0	
21					
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):				
23	1.				A-1 (W)
24					
25	2.				
26					
27		0	0	0	
28					
29	E. ACCUMULATED DEPRECIATION (Interim / Final):				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	2,518	2,518	2,518	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(6,563)	(3,281)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		2,518	(4,045)	(763)	
39					
40					
41	F. CIAC (Interim / Final):				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(1,275)	(1,275)	(1,275)	A-17 (W)
38					
39	2.				
40					
41					
42		(1,275)	(1,275)	(1,275)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	5,111	5,111	5,111	A-17 (W)
45					
46	2.				
47					
48					
49		5,111	5,111	5,111	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(8,662)	(5,319)	(6,991)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(2,276)	1,067	(605)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 22871 ENDED 05/31/89**	2,664,953
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**5/31/89 BALANCE**	2,664,953
17	1989 Additions	89,856
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	89,856
21	**12/31/89 BALANCE**	2,754,809
22	1990 Additions (A/C 101)	317,726
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	317,726
27	**12/31/90 BALANCE**	3,072,535
28	1990 General Plant Reallocation Adjustments *	25,494
29	**12/31/90 ADJUSTED BALANCE**	3,098,029
30	1991 Additions (A/C 101)	145,696
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	145,696
35	**12/31/91 BALANCE**	3,243,725

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	9,905	(9,905)	0	0	(9,905)	0	0	4,953	(4,953)	0
3	302.1 Franchises	42,315	53	0	42,368	0	0	42,368	42,342	0	42,342
4	339.1 Other Plant & Misc.	1,591	0	0	1,591	0	0	1,591	1,591	0	1,591
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	4,578	0	0	4,578	0	0	4,578	4,578	0	4,578
7	304.2 Structures & Improvements	8,648	0	0	8,648	0	0	8,648	8,648	0	8,648
8	305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	126,701	440	0	127,141	0	0	127,141	126,921	0	126,921
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	399	0	0	399	0	0	399	399	0	399
13	310.2 Power Generation Eq.	34,687	0	0	34,687	0	0	34,687	34,687	0	34,687
14	311.2 Pumping Equipment	163,387	3,529	0	166,916	0	0	166,916	165,151	0	165,151
15	339.2 Other Plant & Misc.	3,328	0	0	3,328	0	0	3,328	3,328	0	3,328
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	35,427	0	0	35,427	0	0	35,427	35,427	0	35,427
18	304.3 Structures & Improvements	306,177	0	0	306,177	0	0	306,177	306,177	0	306,177
19	320.3 Water Treatment Eq.	36,304	18,412	0	54,716	0	0	54,716	45,510	0	45,510
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	1,657	0	0	1,657	0	0	1,657	1,657	0	1,657
23	304.4 Structures & Improvements	31	0	0	31	0	0	31	31	0	31
24	330.4 Distr. Reservoirs	84,504	37,644	0	122,148	0	0	122,148	103,326	0	103,326
25	331.4 Transm. & Distribution	1,450,779	29,267	0	1,480,045	0	0	1,480,045	1,465,412	0	1,465,412
26	333.4 Services	223,568	10,557	0	234,126	0	0	234,126	228,847	0	228,847
27	334.4 Meters & Meter Insallation	150,944	26,472	0	177,416	0	0	177,416	164,180	0	164,180
28	335.4 Hydrants	131,044	8,353	0	139,397	0	0	139,397	135,220	0	135,220
29	339.4 Other Plant & Misc.	19,905	0	0	19,905	0	0	19,905	19,905	0	19,905
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	13,899	(463)	0	13,435	0	0	13,435	13,667	0	13,667
32	304.5 Structures & Improvements	67,039	1,657	0	68,696	0	0	68,696	67,867	0	67,867
33	340.5 Office Furniture & Equipme	34,541	560	0	35,101	0	0	35,101	34,821	0	34,821
34	340.51 Computer Equipment	45,535	16,525	0	62,060	0	0	62,060	53,797	0	53,797
35	341.5 Transportation Equipment	44,528	3,435	0	47,964	0	0	47,964	46,246	0	46,246
36	342.5 Stores Equipment	336	83	0	420	0	0	420	378	0	378
37	343.5 Tools, Shop & Garage	17,688	(328)	0	17,360	0	0	17,360	17,524	0	17,524
38	344.5 Laboratory Equipment	3,750	263	0	4,013	0	0	4,013	3,881	0	3,881
39	345.5 Power Operated Equipment	23,873	(2,055)	0	21,818	0	0	21,818	22,845	0	22,845
40	346.5 Communication Equipment	6,934	547	0	7,481	0	0	7,481	7,208	0	7,208
41	347.5 Miscellaneous Equipment	2,165	556	0	2,721	0	0	2,721	2,443	0	2,443
42	348.5 Other Tangible Plant	1,863	94	0	1,957	0	0	1,957	1,910	0	1,910
43											
44	**INTANGIBLE PLANT**	53,811	(9,852)	0	43,960	(9,905)	0	43,960	48,885	(4,953)	43,933
45	**SUPPLY & PUMPING**	341,728	3,969	0	345,697	0	0	345,697	343,712	0	343,712
46	**WATER TREATMENT PLANT**	377,908	18,412	0	396,320	0	0	396,320	387,114	0	387,114
47	**TRANSM. & DISTRIBUTION**	2,062,432	112,293	0	2,174,725	0	0	2,174,725	2,118,578	0	2,118,578
48	**GENERAL PLANT**	262,150	20,874	0	283,025	0	0	283,025	272,588	0	272,588
49											
50	**TOTAL PLANT IN SERVICE**	3,098,029	145,696	0	3,243,725	(9,905)	0	3,243,725	3,170,877	(4,953)	3,165,925
51	**LAND & LAND RIGHTS**	55,561	(463)	0	55,097	0	0	55,097	55,329	0	55,329
52	**TOTAL PIS LESS LAND**	3,042,469	146,159	0	3,188,628	(9,905)	0	3,188,628	3,115,548	(4,953)	3,110,596

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	42,342	0	0	42,342	0%	0
4 339.1 Other Plant & Misc.	1,591	0	0	1,591	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	4,578	0	0	4,578	0%	0
7 304.2 Structures & Improvements	8,648	0	0	8,648	31%	2,681
8 305.2 Collect. & Impound.	0	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	126,921	0	0	126,921	31%	39,345
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	399	0	0	399	31%	124
13 310.2 Power Generation Eq.	34,687	0	0	34,687	0%	0
14 311.2 Pumping Equipment	165,151	0	0	165,151	31%	51,197
15 339.2 Other Plant & Misc.	3,328	0	0	3,328	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	35,427	0	0	35,427	0%	0
18 304.3 Structures & Improvements	306,177	0	0	306,177	0%	0
19 320.3 Water Treatment Eq.	45,510	0	0	45,510	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	1,657	0	0	1,657	0%	0
23 304.4 Structures & Improvements	31	33	0	(2)	0%	0
24 330.4 Distr. Reservoirs	103,326	0	0	103,326	0%	0
25 331.4 Transm. & Distribution	1,465,412	1,563,058	0	(97,646)	0%	0
26 333.4 Services	228,847	0	0	228,947	0%	0
27 334.4 Meters & Meter Insallation	164,180	0	0	164,180	0%	0
28 335.4 Hydrants	135,220	144,231	0	(9,010)	0%	0
29 339.4 Other Plant & Misc.	19,905	21,231	0	(1,326)	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	13,667	0	0	13,667	0%	0
32 304.5 Structures & Improvements	67,867	0	0	67,867	0%	0
33 340.5 Office Furniture & Equipment	34,821	0	0	34,821	0%	0
34 340.51 Computer Equipment	53,797	0	0	53,797	0%	0
35 341.5 Transportation Equipment	46,246	0	0	46,246	0%	0
36 342.5 Stores Equipment	378	0	0	378	0%	0
37 343.5 Tools, Shop & Garage	17,524	0	0	17,524	0%	0
38 344.5 Laboratory Equipment	3,881	0	0	3,881	0%	0
39 345.5 Power Operated Equipment	22,845	0	0	22,845	0%	0
40 346.5 Communication Equipment	7,208	0	0	7,208	0%	0
41 347.5 Miscellaneous Equipment	2,443	0	0	2,443	0%	0
42 348.5 Other Tangible Plant	1,910	0	0	1,910	0%	0
43						
44 **INTANGIBLE PLANT**	43,933	0	0	43,933		0
45 **SUPPLY & PUMPING**	343,712	0	0	343,712		93,347
46 **WATER TREATMENT PLANT**	387,114	0	0	387,114		0
47 **TRANSM. & DISTRIBUTION**	2,118,578	1,728,553	0	390,025		0
48 **GENERAL PLANT**	272,588	0	0	272,588		0
49						
50 **TOTAL PLANT IN SERVICE**	3,165,925	1,728,553	0	1,437,371		93,347
51 **LAND & LAND RIGHTS**	55,329	0	0	55,329		0
52 **TOTAL PIS LESS LAND**	3,110,596	1,728,553	0	1,382,042		93,347
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	6.49%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	93,347	0	93,347	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(22,299)	0	(22,299)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	71,048	0	71,048	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 22871 ENDED 05/31/89**	**254,472**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**5/31/89 BALANCE**	254,472
17	1989 Additions	45,411
18	1989 Retirements	0
19	1989 Adjustments	0
20	*1989 Net Additions*	45,411
21	**12/31/89 BALANCE**	299,883
22	1990 Additions	94,022
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	94,022
26	**12/31/90 BALANCE**	393,905
27	1990 General Plant Reallocation Adjustments *	42,429
28	***12/31/90 ADJUSTED BALANCE***	436,335
29	1991 Additions	106,748
30	1991 Retirements	0
31	1991 Adjustments	4,045
32	1991 Net Additions	110,792
33	**12/31/91 BALANCE**	547,127

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	2,518	0	2,518	(2,518)	(2,518)	(0)	2,518	(2,518)	(0)
3 302.1 Franchises	4,413	1,059	5,472	0	0	5,472	4,943	0	4,943
4 339.1 Other Plant & Misc.	87	64	150	0	0	150	118	0	118
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	20,345	262	20,607	0	0	20,607	20,476	0	20,476
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	17,940	4,231	22,171	0	0	22,171	20,056	0	20,056
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	47	11	58	0	0	58	52	0	52
13 310.2 Power Generation Eq.	5,295	1,734	7,030	0	0	7,030	6,163	0	6,163
14 311.2 Pumping Equipment	27,221	8,258	35,478	0	0	35,478	31,349	0	31,349
15 339.2 Other Plant & Misc.	182	133	315	0	0	315	249	0	249
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	13,743	9,278	23,021	0	0	23,021	18,382	0	18,382
19 320.3 Water Treatment Eq.	9,183	2,069	11,252	0	0	11,252	10,217	0	10,217
20 339.3 Other Plant & Misc.	20,876	0	20,876	0	0	20,876	20,876	0	20,876
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	1	1	2	0	0	2	1	0	1
24 330.4 Distr. Reservlors	3,482	2,793	6,275	0	0	6,275	4,879	0	4,879
25 331.4 Transm. & Distribution	165,644	34,079	199,723	0	0	199,723	182,684	0	182,684
26 333.4 Services	20,485	5,721	26,207	0	0	26,207	23,346	0	23,346
27 334.4 Meters & Meter Insallation	26,983	8,209	35,192	0	0	35,192	31,088	0	31,088
28 335.4 Hydrants	10,395	3,005	13,400	0	0	13,400	11,897	0	11,897
29 339.4 Other Plant & Misc.	1,766	796	2,562	0	0	2,562	2,164	0	2,164
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	8,862	1,697	10,559	0	0	10,559	9,711	0	9,711
33 340.5 Office Furniture & Equipment	11,144	2,321	13,466	0	0	13,466	12,305	0	12,305
34 340.51 Computer Equipment	5,717	8,966	14,683	0	6,563	21,245	10,200	3,281	13,481
35 341.5 Transportation Equipment	28,168	7,708	35,876	0	0	35,876	32,022	0	32,022
36 342.5 Stores Equipment	104	21	125	0	0	125	114	0	114
37 343.5 Tools, Shop & Garage	7,996	1,095	9,091	0	0	9,091	8,544	0	8,544
38 344.5 Laboratory Equipment	1,676	259	1,935	0	0	1,935	1,806	0	1,806
39 345.5 Power Operated Equipment	18,251	1,904	20,155	0	0	20,155	19,203	0	19,203
40 346.5 Communication Equipment	2,669	721	3,390	0	0	3,390	3,029	0	3,029
41 347.5 Miscellaneous Equipment	382	163	544	0	0	544	463	0	463
42 348.5 Other Tangible Plant	759	191	950	0	0	950	854	0	854
43									
44 **INTANGIBLE PLANT**	7,018	1,122	8,140	(2,518)	(2,518)	5,622	7,579	(2,518)	5,061
45 **SUPPLY & PUMPING**	71,030	14,629	85,659	0	0	85,659	78,345	0	78,345
46 **WATER TREATMENT PLANT**	43,802	11,347	55,149	0	0	55,149	49,476	0	49,476
47 **TRANSM. & DISTRIBUTION**	228,756	54,604	283,360	0	0	283,360	256,058	0	256,058
48 **GENERAL PLANT**	85,728	25,045	110,773	0	6,563	117,336	98,251	3,281	101,532
49									
50 **TOTAL WATER ACCUM. DEP.**	436,335	106,748	543,082	(2,518)	4,045	547,127	489,708	763	490,472

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	4,943	0	4,943	0.00%	0
4 339.1 Other Plant & Misc.	118	0	118	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	20,476	0	20,476	31.00%	6,348
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	20,056	0	20,056	31.00%	6,217
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	52	0	52	31.00%	16
13 310.2 Power Generation Eq.	6,163	0	6,163	0.00%	0
14 311.2 Pumping Equipment	31,349	0	31,349	31.00%	9,718
15 339.2 Other Plant & Misc.	249	0	249	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	18,382	0	18,382	0.00%	0
19 320.3 Water Treatment Eq.	10,217	0	10,217	0.00%	0
20 339.3 Other Plant & Misc.	20,876	0	20,876	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	1	4	(3)	0.00%	0
24 330.4 Distr. Reservoirs	4,879	0	4,879	0.00%	0
25 331.4 Transm. & Distribution	182,684	198,190	(15,507)	0.00%	0
26 333.4 Services	23,346	0	23,346	0.00%	0
27 334.4 Meters & Meter Insallation	31,088	0	31,088	0.00%	0
28 335.4 Hydrants	11,897	18,288	(6,391)	0.00%	0
29 339.4 Other Plant & Misc.	2,164	2,692	(528)	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	9,711	0	9,711	0.00%	0
33 340.5 Office Furniture & Equipment	12,305	0	12,305	0.00%	0
34 340.51 Computer Equipment	13,481	0	13,481	0.00%	0
35 341.5 Transportation Equipment	32,022	0	32,022	0.00%	0
36 342.5 Stores Equipment	114	0	114	0.00%	0
37 343.5 Tools, Shop & Garage	8,544	0	8,544	0.00%	0
38 344.5 Laboratory Equipment	1,806	0	1,806	0.00%	0
39 345.5 Power Operated Equipment	19,203	0	19,203	0.00%	0
40 346.5 Communication Equipment	3,029	0	3,029	0.00%	0
41 347.5 Miscellaneous Equipment	463	0	463	0.00%	0
42 348.5 Other Tangible Plant	854	0	854	0.00%	0
43					
44 **INTANGIBLE PLANT**	5,061	0	5,061		0
45 **SUPPLY & PUMPING**	78,345	0	78,345		22,299
46 **WATER TREATMENT PLANT**	49,476	0	49,476		0
47 **TRANSM. & DISTRIBUTION**	256,058	219,174	36,884		0
48 **GENERAL PLANT**	101,532	0	101,532		0
49					
50 **TOTAL**	490,472	219,174	271,297		22,299
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				8.22%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 22871 ENDED 05/31/89**	**1,630,313**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**0**
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**5/31/89 BALANCE**	1,630,313
17	1989 Additions	52,765
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	52,765
21	**12/31/89 BALANCE**	1,683,078
22	1990 Additions	381,206
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	381,206
26	**12/31/90 BALANCE**	2,064,284
27	1991 Additions	56,480
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	56,480
31	**12/31/91 BALANCE**	2,120,764

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	125,892	0	125,892	0	0	125,892	125,892	0	125,892
2 Line/Main Extension Fees	68,305	(44,700)	23,605	0	0	23,605	45,955	0	45,955
3 Meter Installation Fees	110,143	18,497	128,640	0	0	128,640	119,392	0	119,392
4 Contributed Lines	1,694,510	68,088	1,762,597	0	0	1,762,597	1,728,553	0	1,728,553
5 Cont. Prty. Other than Lines	35,178	8,353	43,531	0	0	43,531	39,354	0	39,354
6 Service Installation Fees	30,257	6,243	36,500	0	0	36,500	33,378	0	33,378
7 TOTAL WATER CIAC	2,064,284	56,480	2,120,764	0	0	2,120,764	2,092,524	0	2,092,524

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER *22871 ENDED 05/31/89***	163,031
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	*1978 Retirements*	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	*1981 Retirements*	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**5/31/89 BALANCE**	163,031
17	1989 Additions	24,160
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	24,160
21	**12/31/89 BALANCE**	187,191
22	1990 Additions	49,151
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	49,151
26	**12/31/90 BALANCE**	236,342
27	1991 Additions	53,974
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	53,974
31	**12/31/91 BALANCE**	290,315

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	18,995	4,561	23,555	0	0	23,555	21,275	0	21,275
2	Line/Main Extension Fees	1,524	1,074	2,598	0	0	2,598	2,061	0	2,061
3	Meter Installation Fees	15,221	5,970	21,191	0	0	21,191	18,206	0	18,206
4	Contributed Lines	198,972	40,406	239,377	0	0	239,377	219,174	0	219,174
5	Cont. Prty. Other than Lines	953	1,129	2,082	0	0	2,082	1,518	0	1,518
6	Service Installation Fees	678	834	1,512	0	0	1,512	1,095	0	1,095
7	TOTAL WATER ACCUM. AMORT. CIAC	236,342	53,974	290,315	0	0	290,315	263,328	0	263,328

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Duval / Beacon Hills

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year if a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	308,268	(10,197)	298,071	308,268	40,891	349,159	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	38,534	(1,275)	37,259	38,534	5,111	43,645	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	6.49%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	8.22%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Beacon Hills - 886

Duval County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an *acquisition adjustment, submit* an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year *Adjustments*	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	415,453	19,392	434,845	147,070	581,915	33.82%	B-4, B-3 (W)
3 Other Revenues	13,045	555	13,600	0	13,600		B-4 (W)
4 **TOTAL OPERATING REVENUES**	428,498	19,947	448,445	147,070	595,515		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	308,268	40,891	349,159	0	349,159		B-5 (W)
6 Depreciation, net of CIAC Amort.	48,818	0	48,818	0	48,818		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 *Taxes Other Than Income*	56,888	10,038	66,926	6,618	73,544		B-15, B-3 (W)
9 Provision For Income Taxes	(22,914)	(11,645)	(34,559)	52,852	18,293		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	391,060	39,284	430,343	59,470	489,814		
11 **NET OPERATING INCOME:**	37,438	(19,337)	18,102	87,600	105,701		
12 **RATE BASE**	914,185		913,580		913,580		A-1 (W)
13 ***RATE OF RETURN***	4.10%		1.98%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	415,453	19,392	434,845	93,869	528,714	21.59%	B-4, B-3 (W)
3	Other Revenues	13,045	0	13,045	0	13,045		B-4 (W)
4	**TOTAL OPERATING REVENUES**	428,498	19,392	447,890	93,869	541,759		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	308,268	(10,197)	298,071	0	298,071		B-5 (W)
6	Depreciation, net of CIAC Amort.	48,818	0	48,818	0	48,818		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	56,888	10,013	66,901	4,224	71,125		B-15, B-3 (W)
9	Provision For Income Taxes	(22,914)	7,510	(15,404)	33,733	18,329		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	391,060	7,326	398,385	37,957	436,343		
11	**NET OPERATING INCOME:**	37,438	12,066	49,505	55,911	105,416		
12	**RATE BASE**	914,185		907,194		907,194		A-1 (W)
13	**RATE OF RETURN**	4.10%		5.46%		11.62%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.62%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	907,194		913,580		A-1 (W)	-
5	Required Income (L3 x L4)	105,416		105,701		-	-
6	Adjusted Income under Present Rates	49,505		18,102		B-1 (W)	-
7	Income Deficiency (L5 - L6)	55,911		87,600		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	89,645		140,452		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	93,869		147,070		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	89,645		140,452		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	33,733		52,852		-	B-1 (W)
16	***TAXES OTHER THAN INCOME ADJUSTMENT:***						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	4,224		6,618		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	55,911		87,600			B-1 (W)

Notes:

(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below Calculation of Rate of Return for Interim 1991

(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	*Deferred ITC*	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.95%	5.84%
25	Adjustment for Gas	-2.41%	12.95%	-0.31%
26	**TOTAL**	100.00%		11.62%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	19,392	19,947	B-4 (W)
3				
4	2.			
5				
6				
7		19,392	19,947	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(10,197)	(10,197)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		11,409	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		2,429	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		4,340	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(339)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		9,698	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		23,551	B-5 (W)
22				
23				
24		(10,197)	40,891	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	873	898	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	9,141	9,141	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		10,013	10,038	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	7,510	(11,645)	B-16 (W)
48				
49	2.			
50				
51				
52		7,510	(11,645)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	12,066	(19,337)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	406,697	0	
4	461.2 Metered - Commercial	19,783	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	426,480	8,365	434,845
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(11,027)	0	
16	**SUBTOTAL OTHER WATER SALES**	(11,027)	11,027	0
17	**TOTAL WATER SALES**	415,453	19,392	434,845
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	13,045	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	13,045	555	13,600
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	428,498	19,392	447,890
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	428,498	19,947	448,445

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	105,919	8,564	114,482	32,887	1,644	34,531	18,306	2,853	21,159	54,726	4,067	58,792
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	33,866	11,235	45,101	8,802	(2,313)	6,489	5,246	(1,471)	3,775	19,818	15,019	34,837
4	610 Purchased Water	19,391	0	19,391	19,391	0	19,391	0	0	0	0	0	0
5	615 Purchased Power	53,951	92	54,043	53,010	0	53,010	0	80	80	941	13	954
6	616 Fuel for Power Purchased	392	14	406	392	14	406	0	0	0	0	0	0
7	618 Chemicals	5,773	210	5,982	5,773	210	5,982	0	0	0	0	0	0
8	620 Materials and Supplies	32,551	1,572	34,124	27,848	1,011	28,858	176	302	478	4,528	259	4,787
9	631 Contractual Services - Engr.	9	0	9	0	0	0	0	0	0	9	0	9
10	632 Contractual Services - Acct.	4,400	185	4,586	0	0	0	0	0	0	4,400	185	4,586
11	633 Contractual Services - Legal	1,789	109	1,898	0	0	0	0	0	0	1,789	109	1,898
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	8,380	373	8,753	6,244	227	6,470	1	0	1	2,136	146	2,282
14	641 Rental of Building/Real Prop.	853	423	1,276	0	0	0	0	0	0	853	423	1,276
15	642 Rental of Equipment	51	3	54	19	1	20	0	0	0	32	2	35
16	650 Transportation Expense	5,297	323	5,619	5,245	190	5,436	28	117	146	23	15	38
17	656 Insurance - Vehicle	2,595	440	3,035	0	0	0	0	0	0	2,595	440	3,035
18	657 Insurance - General Liability	3,020	334	3,355	0	0	0	0	0	0	3,020	334	3,355
19	658 Insurance - Workman's Comp.	57	3,652	3,709	0	1,145	1,145	0	654	654	57	1,853	1,910
20	659 Insurance - Other	1,769	74	1,842	0	0	0	0	0	0	1,769	74	1,842
21	660 Advertising Expense	186	14	200	0	0	0	0	0	0	186	14	200
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	11,409	11,409	0	0	0	0	0	0	0	11,409	11,409
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	4,742	308	5,050	0	0	0	4,742	308	5,050	0	0	0
25	675 Miscellaneous Expenses	23,276	1,557	24,833	(0)	(0)	(0)	34	110	144	23,242	1,447	24,688
26	**TOTAL WATER O&M EXPENSES**	**308,268**	**40,891**	**349,159**	**159,610**	**2,129**	**161,739**	**28,534**	**2,953**	**31,486**	**120,124**	**35,809**	**155,933**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	105,919	8,564	114,482	32,887	1,644	34,531	18,306	2,853	21,159	54,726	4,067	58,792
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	33,866	11,235	45,101	8,802	(2,313)	6,489	5,246	(1,471)	3,775	19,818	15,019	34,837
31	**TOTAL WATER LABOR COSTS**	**139,785**	**19,799**	**159,583**	**41,689**	**(668)**	**41,020**	**23,552**	**1,381**	**24,934**	**74,544**	**19,086**	**93,629**

0270

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	105,919	0	105,919	32,887	0	32,887	18,306	0	18,306	54,726	0	54,726
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	33,866	(13,699)	20,167	8,802	(2,540)	6,262	5,246	(1,761)	3,486	19,818	(9,398)	10,420
4	610 Purchased Water	19,391	0	19,391	19,391	0	19,391	0	0	0	0	0	0
5	615 Purchased Power	53,951	0	53,951	53,010	0	53,010	0	0	0	941	0	941
6	616 Fuel for Power Purchased	392	0	392	392	0	392	0	0	0	0	0	0
7	618 Chemicals	5,773	0	5,773	5,773	0	5,773	0	0	0	0	0	0
8	620 Materials and Supplies	32,551	0	32,551	27,848	0	27,848	176	0	176	4,528	0	4,528
9	631 Contractual Services - Engr.	9	0	9	0	0	0	0	0	0	9	0	9
10	632 Contractual Services - Acct.	4,400	0	4,400	0	0	0	0	0	0	4,400	0	4,400
11	633 Contractual Services - Legal	1,789	0	1,789	0	0	0	0	0	0	1,789	0	1,789
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	8,380	0	8,380	6,244	0	6,244	1	0	1	2,136	0	2,136
14	641 Rental of Building/Real Prop.	853	0	853	0	0	0	0	0	0	853	0	853
15	642 Rental of Equipment	51	0	51	19	0	19	0	0	0	32	0	32
16	650 Transportation Expense	5,297	0	5,297	5,245	0	5,245	28	0	28	23	0	23
17	656 Insurance - Vehicle	2,595	0	2,595	0	0	0	0	0	0	2,595	0	2,595
18	657 Insurance - General Liability	3,020	0	3,020	0	0	0	0	0	0	3,020	0	3,020
19	658 Insurance - Workman's Comp.	57	3,502	3,559	0	1,105	1,105	0	615	615	57	1,782	1,839
20	659 Insurance - Other	1,769	0	1,769	0	0	0	0	0	0	1,769	0	1,769
21	660 Advertising Expense	186	0	186	0	0	0	0	0	0	186	0	186
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	4,742	0	4,742	0	0	0	4,742	0	4,742	0	0	0
25	675 Miscellaneous Expenses	23,276	0	23,276	(0)	0	(0)	34	0	34	23,242	0	23,242
26	**TOTAL WATER O&M EXPENSES**	308,268	(10,197)	298,071	159,610	(1,435)	158,175	28,534	(1,146)	27,388	120,124	(7,617)	112,508
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	105,919	0	105,919	32,887	0	32,887	18,306	0	18,306	54,726	0	54,726
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	33,866	(13,699)	20,167	8,802	(2,540)	6,262	5,246	(1,761)	3,486	19,818	(9,398)	10,420
31	**TOTAL WATER LABOR COSTS**	139,785	(13,699)	126,086	41,689	(2,540)	39,149	23,552	(1,761)	21,792	74,544	(9,398)	65,145

0271

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	6,800	7,607	8,351	8,403	8,830	7,635	8,597	8,240	9,394	9,831	8,979	13,252	105,919	0	105,919	8,564	114,482
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	2,607	2,615	2,910	2,651	2,747	2,482	2,742	2,805	2,962	3,078	2,833	3,434	33,866	(13,699)	20,167	11,235	45,101
4	610.1-8 Purchased Water	373	363	0	768	352	355	417	419	297	379	388	15,279	19,391	0	19,391	0	19,391
5	615.1-8 Purchased Power	(3,619)	3,775	4,744	7,357	79	4,626	8,991	4,310	6,079	(819)	8,841	9,584	53,951	0	53,951	92	54,043
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	392	0	0	0	392	0	392	14	406
7	618.1-8 Chemicals	(40)	398	0	1,598	765	424	424	636	424	424	297	422	5,773	0	5,773	210	5,982
8	620.1-8 Materials and Supplies	261	1,458	1,932	2,204	1,337	1,039	685	2,199	1,232	1,717	7,032	11,456	32,551	0	32,551	1,572	34,124
9	631.1-8 Contractual Services - Engr.	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	0	9
10	632.1-8 Contractual Services - Acct.	316	375	354	359	372	364	383	345	371	385	332	444	4,400	0	4,400	185	4,586
11	633.1-8 Contractual Services - Legal	129	153	144	146	151	148	156	140	151	156	135	181	1,789	0	1,789	109	1,898
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	274	722	292	294	262	258	227	1,276	180	187	161	4,247	8,380	0	8,380	373	8,753
14	641.1-8 Rental of Building/Real Prop.	61	73	69	70	72	71	74	67	72	75	64	86	853	0	853	423	1,276
15	642.1-8 Rental of Equipment	2	3	3	3	3	3	3	3	3	22	2	3	51	0	51	3	54
16	650.1-8 Transportation Expense	337	432	489	162	213	32	351	433	1,174	873	277	524	5,297	0	5,297	323	5,619
17	656.1-8 Insurance - Vehicle	187	221	209	212	219	215	226	204	219	227	196	262	2,595	0	2,595	440	3,035
18	657.1-8 Insurance - General Liability	217	257	243	246	255	250	263	237	255	264	228	305	3,020	0	3,020	334	3,355
19	658.1-8 Insurance - Workman's Comp.	4	5	5	5	5	5	5	4	5	5	4	6	57	3,502	3,559	3,652	3,709
20	659.1-8 Insurance - Other	127	151	142	144	149	146	154	139	149	155	133	179	1,769	0	1,769	74	1,842
21	660.1-8 Advertising Expense	13	16	15	15	16	15	16	15	16	16	14	19	186	0	186	14	200
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,409	11,409
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	259	386	474	382	408	326	372	406	331	395	448	555	4,742	0	4,742	308	5,050
25	675.1-8 Miscellaneous Expenses	1,672	1,984	1,874	1,898	1,966	1,925	2,023	1,827	1,964	2,034	1,758	2,351	23,276	0	23,276	1,557	24,833
26	**TOTAL WATER O&M EXPENSES**	**9,983**	**20,993**	**22,251**	**26,918**	**18,203**	**20,318**	**26,109**	**23,705**	**25,670**	**19,404**	**32,124**	**62,591**	**308,268**	**(10,197)**	**298,071**	**40,891**	**349,159**

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	105,919	8,564	114,482
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	33,866	11,235	45,101
31	**TOTAL WATER LABOR COSTS**	139,785	19,799	159,583

0272

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 DIRECT O & M				
1	601.1-6 Salaries & Wages - Employees	1,865	1,453	2,115	2,465	2,631	1,852	2,403	2,377	3,498	3,525	3,121	5,582	32,887	0	32,887	1,644	34,531
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	896	499	790	612	621	483	608	800	923	910	841	819	8,802	(2,540)	6,262	(2,313)	6,489
4	610.1-6 Purchased Water	373	363	0	768	352	355	417	419	297	379	388	15,279	19,391	0	19,391	0	19,391
5	615.1-6 Purchased Power	(3,686)	3,695	4,668	7,281	0	4,548	8,910	4,236	6,000	(901)	8,770	9,489	53,010	0	53,010	0	53,010
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	392	0	0	0	392	0	392	14	406
7	618.1-6 Chemicals	(40)	398	0	1,598	765	424	424	636	424	424	297	422	5,773	0	5,773	210	5,982
8	620.1-6 Materials and Supplies	(74)	1,058	1,550	1,820	940	652	277	1,829	837	1,307	6,674	10,978	27,848	0	27,848	1,011	28,858
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	120	540	120	120	82	82	41	1,108	0	0	(0)	4,031	6,244	0	6,244	227	6,470
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	19	0	0	19	0	19	1	20
16	650.1-6 Transportation Expense	334	427	484	157	209	28	347	429	1,170	868	273	518	5,245	0	5,245	190	5,436
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	1,105	1,105	1,145	1,145
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	(0)	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)
26	TOTAL WATER DIRECT O&M EXPENSES	(212)	8,434	9,727	14,822	5,598	8,424	13,427	11,835	13,541	6,531	20,364	47,118	159,610	(1,435)	158,175	2,129	161,739

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	32,887	1,644	34,531
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	8,802	(2,313)	6,489
31	TOTAL WATER DIRECT LABOR COSTS	41,689	(668)	41,020

0273

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.7 Salaries & Wages - Employees	1,001	1,489	1,830	1,475	1,576	1,257	1,436	1,568	1,277	1,525	1,728	2,144	18,306	0	18,306	2,853	21,159
2 603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.7 Employee Pensions & Benefits	287	427	525	423	452	360	412	449	366	437	495	614	5,246	(1,761)	3,486	(1,471)	3,775
4 610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80
6 616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.7 Materials and Supplies	10	14	18	14	15	12	14	15	12	15	17	21	176	0	176	302	478
9 631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
14 641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.7 Transportation Expense	2	2	3	2	2	2	2	2	2	2	3	3	28	0	28	117	146
17 656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	615	615	654	654
20 659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.7 Bad Debt Expense	259	386	474	382	408	326	372	406	331	395	448	555	4,742	0	4,742	308	5,050
25 675.7 Miscellaneous Expenses	2	3	3	3	3	2	3	3	2	3	3	4	34	0	34	110	144
26 TOTAL WATER CUSTOMER ACCOUNTS	1,560	2,321	2,853	2,299	2,457	1,959	2,239	2,445	1,991	2,376	2,693	3,341	28,534	(1,146)	27,388	2,953	31,486

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.7 Salaries & Wages - Employees	18,306	2,853	21,159
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	5,246	(1,471)	3,775
31 TOTAL WATER CUST ACCTS LABOR COSTS	23,552	1,381	24,934

0274

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 A & G				
1	601.8 Salaries & Wages - Employees	3,934	4,665	4,406	4,463	4,623	4,526	4,757	4,294	4,618	4,782	4,131	5,527	54,726	0	54,726	4,067	58,792
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	1,425	1,689	1,595	1,616	1,674	1,639	1,723	1,555	1,672	1,732	1,496	2,001	19,818	(9,398)	10,420	15,019	34,837
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	68	80	76	77	79	78	82	74	79	82	71	95	941	0	941	13	954
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	325	386	365	369	382	374	394	355	382	396	342	457	4,528	0	4,528	259	4,787
9	631.8 Contractual Services - Engr.	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	0	9
10	632.8 Contractual Services - Acct.	316	375	354	359	372	364	383	345	371	385	332	444	4,400	0	4,400	185	4,586
11	633.8 Contractual Services - Legal	129	153	144	146	151	148	156	140	151	156	135	181	1,789	0	1,789	109	1,898
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	154	182	172	174	180	177	186	168	180	187	161	216	2,136	0	2,136	146	2,282
14	641.8 Rental of Building/Real Prop.	61	73	69	70	72	71	74	67	72	75	64	86	853	0	853	423	1,276
15	642.8 Rental of Equipment	2	3	3	3	3	3	3	3	3	3	2	3	32	0	32	2	35
16	650.8 Transportation Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23	15	38
17	656.8 Insurance - Vehicle	187	221	209	212	219	215	226	204	219	227	196	262	2,595	0	2,595	440	3,035
18	657.8 Insurance - General Liability	217	257	243	246	255	250	263	237	255	264	228	305	3,020	0	3,020	334	3,355
19	658.8 Insurance - Workman's Comp.	4	5	5	5	5	5	5	4	5	5	4	6	57	1,782	1,839	1,853	1,910
20	659.8 Insurance - Other	127	151	142	144	149	146	154	139	149	155	133	179	1,769	0	1,769	74	1,842
21	660.8 Advertising Expense	13	16	15	15	16	15	16	15	16	16	14	19	186	0	186	14	200
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,409	11,409
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	1,671	1,981	1,871	1,895	1,963	1,922	2,020	1,824	1,961	2,031	1,754	2,347	23,242	0	23,242	1,447	24,688
26	**TOTAL WATER A&G EXPENSES**	8,635	10,239	9,670	9,797	10,147	9,935	10,443	9,426	10,137	10,497	9,067	12,131	120,124	(7,617)	112,508	35,809	155,933

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	54,726	4,067	58,792
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	19,818	15,019	34,837
31	**TOTAL WATER A&G LABOR COSTS**	74,544	19,086	93,629

0275

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	105,919	0	105,919	105,919	0	0	1,330	2,121	(330)	109,031	5,452	0	8,564	114,482
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	33,866	(13,699)	20,167	33,866	(13,699)	0	352	275	0	20,795	755	23,551	11,235	45,101
4 610.1-8 Purchased Water	19,391	0	19,391	19,391	0	0	0	0	0	19,391	0	0	0	19,391
5 615.1-8 Purchased Power	53,951	0	53,951	53,951	0	0	13	80	0	54,043	0	0	92	54,043
6 616.1-8 Fuel for Power Purchased	392	0	392	392	0	0	0	0	0	392	14	0	14	406
7 618.1-8 Chemicals	5,773	0	5,773	5,773	0	0	0	0	0	5,773	210	0	210	5,982
8 620.1-8 Materials and Supplies	32,551	0	32,551	32,551	0	0	60	317	0	32,928	1,195	0	1,572	34,124
9 631.1-8 Contractual Services - Engr.	9	0	9	9	0	0	0	0	0	9	0	0	0	9
10 632.1-8 Contractual Services - Acct.	4,400	0	4,400	4,400	0	0	25	0	0	4,425	161	0	185	4,586
11 633.1-8 Contractual Services - Legal	1,789	0	1,789	1,789	0	0	43	0	0	1,832	67	0	109	1,898
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	8,380	0	8,380	8,380	0	0	66	0	0	8,447	307	0	373	8,753
14 641.1-8 Rental of Building/Real Prop.	853	0	853	853	0	0	0	378	0	1,231	45	0	423	1,276
15 642.1-8 Rental of Equipment	51	0	51	51	0	0	1	0	0	52	2	0	3	54
16 650.1-8 Transportation Expense	5,297	0	5,297	5,297	0	0	14	112	0	5,422	197	0	323	5,619
17 656.1-8 Insurance - Vehicle	2,595	0	2,595	2,595	0	0	69	265	0	2,929	106	0	440	3,035
18 657.1-8 Insurance - General Liability	3,020	0	3,020	3,020	0	0	63	154	0	3,237	118	0	334	3,355
19 658.1-8 Insurance - Workman's Comp.	57	3,502	3,559	57	3,502	0	0	20	0	3,579	130	0	3,652	3,709
20 659.1-8 Insurance - Other	1,769	0	1,769	1,769	0	0	9	0	0	1,778	65	0	74	1,842
21 660.1-8 Advertising Expense	186	0	186	186	0	0	7	0	0	193	7	0	14	200
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	11,409	0	0	0	11,409	0	0	11,409	11,409
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	4,742	0	4,742	4,742	0	0	0	306	0	5,050	0	0	308	5,050
25 675.1-8 Miscellaneous Expenses	23,276	0	23,276	23,276	0	0	377	310	0	23,963	870	0	1,557	24,833
26 TOTAL WATER O&M EXPENSES	308,268	(10,197)	298,071	308,268	(10,197)	11,409	2,429	4,340	(330)	315,909	9,698	23,551	40,991	349,159

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0276

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current *Rate Case* Exp. Amort.	Recapture 3 Months of *A&G Alloc.* To Lehigh	Estimate Annual *Lehigh* Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	32,887		32,887	32,887						32,887	1,644		1,644	34,531
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	8,802	(2,540)	6,262	8,802	*(2,540)*					6,262	227		(2,313)	6,489
4 610.1-6 Purchased Water	19,391		19,391	19,391						19,391			0	19,391
5 615.1-6 Purchased Power	53,010		53,010	53,010						53,010			0	53,010
6 616.1-6 Fuel for Power Purchased	392		392	392						392	14		14	406
7 618.1-6 Chemicals	5,773		5,773	5,773						5,773	210		210	5,982
8 620.1-6 Materials and Supplies	27,848		27,848	27,848						27,848	1,011		1,011	28,858
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	6,244		6,244	6,244						6,244	227		227	6,470
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	19		19	19						19	1		1	20
16 650.1-6 Transportation Expense	5,245		5,245	5,245						5,245	190		190	5,436
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	1,105	1,105	0	1,105					1,105	40		1,145	1,145
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	(0)		(0)	(0)						(0)	(0)		(0)	(0)
26 *TOTAL WATER DIRECT O&M EXPENSES*	159,810	(1,435)	158,175	159,810	(1,435)	0	0	0	0	158,175	3,564	0	2,129	161,739

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is *being reclassified* to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0277

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.7 Salaries & Wages - Employees	18,306		18,306	18,306				2,023	(178)	20,151	1,008		2,853	21,159
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	604.7 Employee Pensions & Benefits	5,246	(1,761)	3,486	5,246	(1,761)			157		3,643	132		(1,471)	3,775
4	610.7 Purchased Water	0		0	0				0		0			0	0
5	615.7 Purchased Power	0		0	0				80		80			80	80
6	616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7	618.7 Chemicals	0		0	0				0		0	0		0	0
8	620.7 Materials and Supplies	176		176	176				285		461	17		302	478
9	631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10	632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11	633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12	634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13	635.7 Contractual Services - Other	1		1	1				0		1	0		0	1
14	641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15	642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16	650.7 Transportation Expense	28		28	28				112		141	5		117	146
17	656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18	657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19	658.7 Insurance - Workman's Comp.	0	615	615	0	615			16		631	23		654	654
20	659.7 Insurance - Other	0		0	0				0		0	0		0	0
21	660.7 Advertising Expense	0		0	0				0		0	0		0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23	667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24	670.7 Bad Debt Expense	4,742		4,742	4,742				308		5,050			308	5,050
25	675.7 Miscellaneous Expenses	34		34	34				105		139	5		110	144
26	TOTAL WATER CUST ACCT EXPENSES	28,534	(1,146)	27,388	28,534	(1,146)	0	0	3,086	(178)	30,297	1,190	0	2,853	31,486

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0278

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	54,726		54,726	54,726			1,330	98	(162)	55,993	2,800		4,067	58,792
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	19,818	(9,398)	10,420	19,818	(9,398)		352	118		10,891	395	23,551	15,019	34,837
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	941		941	941			13	0		954			13	954
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	4,528		4,528	4,528			60	31		4,619	168		259	4,787
9 631.8 Contractual Services - Engr.	9		9	9			0	0		9	0		0	9
10 632.8 Contractual Services - Acct.	4,400		4,400	4,400			25	0		4,425	161		185	4,586
11 633.8 Contractual Services - Legal	1,789		1,789	1,789			43	0		1,832	67		109	1,898
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	2,136		2,136	2,136			66	0		2,202	80		146	2,282
14 641.8 Rental of Building/Real Prop.	853		853	853			0	378		1,231	45		423	1,276
15 642.8 Rental of Equipment	32		32	32			1	0		33	1		2	35
16 650.8 Transportation Expense	23		23	23			14	0		36	1		15	38
17 656.8 Insurance - Vehicle	2,595		2,595	2,595			69	265		2,929	106		440	3,035
18 657.8 Insurance - General Liability	3,020		3,020	3,020			63	154		3,237	118		334	3,355
19 658.8 Insurance - Workman's Comp.	57	1,782	1,839	57	1,782		0	4		1,843	67		1,853	1,910
20 659.8 Insurance - Other	1,769		1,769	1,769			9	0		1,778	65		74	1,842
21 660.8 Advertising Expense	186		186	186			7	0		193	7		14	200
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		11,409	0	0		11,409			11,409	11,409
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	23,242		23,242	23,242			377	205		23,824	865		1,447	24,688
26 TOTAL WATER A&G EXPENSES	120,124	(7,617)	112,508	120,124	(7,617)	11,409	2,429	1,254	(162)	127,438	4,944	23,551	35,809	155,933

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0279

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Duval / Beacon Hills

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	68,000		105,919	37,919	55.76%	84,896	21,023	24.76%
2	603.1-8 Salaries & Wages - Officers, Etc.	559		0	(559)	-100.00%	698	(698)	-100.00%
3	604.1-8 Employee Pensions & Benefits	7,132		20,167	13,035	182.76%	8,904	11,263	126.48%
4	610.1-8 Purchased Water	4,181		19,391	15,210	363.75%	5,220	14,171	271.46%
5	615.1-8 Purchased Power	43,259		53,951	10,691	24.71%	54,008	(57)	-0.11%
6	616.1-8 Fuel for Power Purchased	221		392	171	77.46%	276	116	42.14%
7	618.1-8 Chemicals	7,333		5,773	(1,560)	-21.28%	9,155	(3,382)	-36.94%
8	620.1-8 Materials and Supplies	5,581		32,551	26,971	483.26%	6,966	25,584	367.18%
9	631.1-8 Contractual Services - Engr.	135		9	(126)	-93.37%	168	(160)	-94.69%
10	632.1-8 Contractual Services - Acct.	3,325		4,400	1,075	32.33%	4,152	249	5.99%
11	633.1-8 Contractual Services - Legal	704		1,789	1,085	154.06%	879	910	103.49%
12	634.1-8 Contractual Services - Mgmt. Fees	428		0	(428)	-100.00%	534	(534)	-100.00%
13	635.1-8 Contractual Services - Other	3,148		8,380	5,232	166.20%	3,930	4,450	113.22%
14	641.1-8 Rental of Building/Real Prop.	542		853	311	57.41%	677	176	26.06%
15	642.1-8 Rental of Equipment	80		51	(29)	-35.86%	100	(49)	-48.63%
16	650.1-8 Transportation Expense	8,485		5,297	(3,189)	-37.58%	10,594	(5,297)	-50.00%
17	656.1-8 Insurance - Vehicle	3,525		2,595	(930)	-26.39%	4,401	(1,806)	-41.04%
18	657.1-8 Insurance - General Liability	4,181		3,020	(1,161)	-27.77%	5,220	(2,200)	-42.14%
19	658.1-8 Insurance - Workman's Comp.	3,886		3,559	(327)	-8.43%	4,852	(1,293)	-26.65%
20	659.1-8 Insurance - Other	988		1,769	781	79.03%	1,233	535	43.40%
21	660.1-8 Advertising Expense	0		186	186	N.A.	0	186	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,920		0	(3,920)	-100.00%	4,894	(4,894)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	21		0	(21)	-100.00%	26	(26)	-100.00%
24	670.1-8 Bad Debt Expense	1,282		4,742	3,460	269.78%	1,601	3,141	196.19%
25	675.1-8 Miscellaneous Expenses	24,337		23,276	(1,061)	-4.36%	30,384	(7,109)	-23.40%
26	**TOTAL WATER O&M EXPENSES**	**195,256**		**298,071**	**102,815**	**52.66%**	**243,772**	**54,299**	**22.27%**
27	**SUBTOTAL (less accts. 666 & 667)**	**191,315**		**298,071**	**106,755**	**55.80%**	**238,852**	**59,219**	**19.87%**
28	**Average ERC's**	**2,298**		**2,612**	**314**	**13.66%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**26.65%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Duval / Beacon Hills

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	27,821		32,887	5,066	18.21%	34,734	(1,847)	-5.32%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		6,262	6,262	N.A.	0	6,262	N.A.
4	610.1-6 Purchased Water	4,181		19,391	15,210	363.75%	5,220	14,171	271.46%
5	615.1-6 Purchased Power	42,760		53,010	10,250	23.97%	53,384	(375)	-0.70%
6	616.1-6 Fuel for Power Purchased	221		392	171	77.46%	276	116	42.14%
7	618.1-6 Chemicals	7,333		5,773	(1,560)	-21.28%	9,155	(3,382)	-36.94%
8	620.1-6 Materials and Supplies	5,333		27,848	22,515	422.21%	6,658	21,190	318.28%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	1,857		6,244	4,386	236.14%	2,319	3,925	169.24%
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	64		19	(45)	-70.43%	80	(61)	-76.32%
16	650.1-6 Transportation Expense	8,038		5,245	(2,793)	-34.75%	10,036	(4,790)	-47.73%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		1,105	1,105	N.A.	0	1,105	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	83		(0)	(83)	-100.00%	104	(104)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**97,692**		**158,175**	**60,483**	**61.91%**	**121,966**	**36,209**	**29.69%**
27	**SUBTOTAL (less accts. 666 & 667)**	**97,692**		**158,175**	**60,483**	**61.91%**	**121,966**	**36,209**	**29.69%**
28	**Average ERC's**	**2,298**		**2,612**	**314**	**13.66%**			
29	***Average Consumer Price Index - U***	***124.0***		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.65%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Duval / Beacon Hills

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	22,805		18,306	(4,498)	-19.73%	28,471	(10,165)	-35.70%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		3,486	3,486	N.A.	0	3,486	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	170		176	6	3.27%	213	(37)	-17.28%
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		1	1	N.A.	0	1	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0		28	28	N.A.	0	28	N.A.
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		615	615	N.A.	0	615	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	1,282		4,742	3,460	269.78%	1,601	3,141	196.19%
25	675.7 Miscellaneous Expenses	640		34	(606)	-94.69%	800	(766)	-95.75%
26	**TOTAL WATER O&M EXPENSES**	**24,898**		**27,388**	**2,490**	**10.00%**	**31,084**	**(3,696)**	**-11.89%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,898**		**27,388**	**2,490**	**10.00%**	**31,084**	**(3,696)**	**-13.50%**
28	**Average ERC's**	**2,298**		**2,612**	**314**	**13.66%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**24.85%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Duval / Beacon Hills

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 05/31/89 (a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	17,374	54,726	37,352	214.99%	21,691	33,035	152.30%
2	603.8 Salaries & Wages - Officers, Etc.	559	0	(559)	-100.00%	698	(698)	-100.00%
3	604.8 Employee Pensions & Benefits	7,132	10,420	3,288	46.09%	8,904	1,515	17.02%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	500	941	441	88.33%	624	317	50.85%
6	616.8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0	0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	78	4,528	4,450	5702.11%	97	4,431	4547.37%
9	631.8 Contractual Services - Engr.	135	9	(126)	-93.37%	168	(160)	-94.69%
10	632.8 Contractual Services - Acct.	3,325	4,400	1,075	32.33%	4,152	249	5.99%
11	633.8 Contractual Services - Legal	704	1,789	1,085	154.06%	879	910	103.49%
12	634.8 Contractual Services - Mgmt. Fees	428	0	(428)	-100.00%	534	(534)	-100.00%
13	635.8 Contractual Services - Other	1,291	2,136	845	65.49%	1,611	525	32.55%
14	641.8 Rental of Building/Real Prop.	542	853	311	57.41%	677	176	26.08%
15	642.8 Rental of Equipment	16	32	17	105.07%	20	13	64.25%
16	650.8 Transportation Expense	447	23	(424)	-94.90%	558	(535)	-95.91%
17	656.8 Insurance - Vehicle	3,525	2,595	(930)	-26.39%	4,401	(1,806)	-41.04%
18	657.8 Insurance - General Liability	4,181	3,020	(1,161)	-27.77%	5,220	(2,200)	-42.14%
19	658.8 Insurance - Workman's Comp.	3,886	1,839	(2,048)	-52.69%	4,852	(3,013)	-62.10%
20	659.8 Insurance - Other	988	1,769	781	79.03%	1,233	535	43.40%
21	660.8 Advertising Expense	0	186	186	N.A.	0	186	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3,920	0	(3,920)	-100.00%	4,894	(4,894)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	21	0	(21)	-100.00%	26	(26)	-100.00%
24	670.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	23,614	23,242	(372)	-1.58%	29,481	(6,239)	-21.16%
26	**TOTAL WATER O&M EXPENSES**	**72,866**	**112,508**	**39,642**	**54.83%**	**90,722**	**21,786**	**24.01%**
27	**SUBTOTAL (less accts. 666 & 667)**	**68,725**	**112,508**	**43,782**	**63.71%**	**85,802**	**26,706**	**23.74%**
28	**Average ERC's**	**2,298**	**2,612**	**314**	**13.66%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**24.85%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Duval / Beecon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	21,023	24.76%	
2	603.1-S Salaries & Wages - Officers, Etc.	(698)	-100.00%	
3	604.1-S Employee Pensions & Benefits	11,263	126.48%	
4	610.1-S Purchased Water	14,171	271.46%	
5	615.1-S Purchased Power	(57)	-0.11%	
6	616.1-S Fuel for Power Purchased	116	42.14%	
7	618.1-S Chemicals	(3,382)	-36.94%	
8	620.1-S Materials and Supplies	25,584	367.18%	
9	631.1-S Contractual Services - Engr.	(160)	-94.69%	
10	632.1-S Contractual Services - Acct.	249	5.99%	
11	633.1-S Contractual Services - Legal	910	103.49%	
12	634.1-S Contractual Services - Mgmt. Fees	(534)	-100.00%	
13	635.1-S Contractual Services - Other	4,450	113.22%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	176	26.08%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(49)	-48.63%	
16	650.1-S Transportation Expense	(5,297)	-50.00%	
17	656.1-S Insurance - Vehicle	(1,806)	-41.04%	
18	657.1-S Insurance - General Liability	(2,200)	-42.14%	
19	658.1-S Insurance - Workman's Comp.	(1,293)	-26.65%	
20	659.1-S Insurance - Other	535	43.40%	
21	660.1-S Advertising Expense	186	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(4,894)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(26)	-100.00%	
24	670.1-S Bad Debt Expense	3,141	196.19%	
25	675.1-S Miscellaneous Expenses	(7,109)	-23.40%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	54,299	22.27%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 65	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$45,636
50	Total Projected Rate Case Expense	1,772,200	45,636
52	**Annual Amortization Over 4 Years**	**$443,050**	**$11,409**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	2,602
57	% of Total	100%	2.5751%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1		**There were no major maintenance projects that exceeded 2% of test year revenues per system.**		

ALLOCATION OF EXPENSES - 1991

Company: SSU / Duval / Beacon Hills

FPSC

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	42,342	40	2.50%	1,059	0	1,059
4	339.1 Other Plant & Misc.	1,591	25	4.00%	64	0	64
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	4,578	0	N.A.	0	0	0
7	304.2 Structures & Improvements	8,648	33	3.03%	262	0	262
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	126,921	30	3.33%	4,231	0	4,231
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	399	35	2.86%	11	0	11
13	310.2 Power Generation Eq.	34,687	20	5.00%	1,734	0	1,734
14	311.2 Pumping Equipment	165,151	20	5.00%	8,258	0	8,258
15	339.2 Other Plant & Misc.	3,328	25	4.00%	133	0	133
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	35,427	0	N.A.	0	0	0
18	304.3 Structures & Improvements	306,177	33	3.03%	9,278	0	9,278
19	320.3 Water Treatment Eq.	45,510	22	4.55%	2,069	0	2,069
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1,657	0	N.A.	0	0	0
23	304.4 Structures & Improvements	31	33	3.03%	1	0	1
24	330.4 Distr. Reservoirs	103,326	37	2.70%	2,793	0	2,793
25	331.4 Transm. & Distribution	1,465,412	43	2.33%	34,079	0	34,079
26	333.4 Services	228,847	40	2.50%	5,721	0	5,721
27	334.4 Meters & Meter Insallation	164,180	20	5.00%	8,209	0	8,209
28	335.4 Hydrants	135,220	45	2.22%	3,005	0	3,005
29	339.4 Other Plant & Misc.	19,905	25	4.00%	796	0	796
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	13,667	0	N.A.	0	0	0
32	304.5 Structures & Improvements	67,867	40	2.50%	1,697	0	1,697
33	340.5 Office Furniture & Equipment	34,821	15	6.67%	2,321	0	2,321
34	340.51 Computer Equipment	53,797	6	16.67%	8,966	0	8,966
35	341.5 Transportation Equipment	46,246	6	16.67%	7,708	0	7,708
36	342.5 Stores Equipment	378	18	5.56%	21	0	21
37	343.5 Tools, Shop & Garage	17,524	16	6.25%	1,095	0	1,095
38	344.5 Laboratory Equipment	3,881	15	6.67%	259	0	259
39	345.5 Power Operated Equipment	22,845	12	8.33%	1,904	0	1,904
40	346.5 Communication Equipment	7,208	10	10.00%	721	0	721
41	347.5 Miscellaneous Equipment	2,443	15	6.67%	163	0	163
42	348.5 Other Tangible Plant	1,910	10	10.00%	191	0	191
43							
44	**INTANGIBLE PLANT**	43,933		2.55%	1,122	0	1,122
45	**SUPPLY & PUMPING**	343,712		4.26%	14,629	0	14,629
46	**WATER TREATMENT PLANT**	387,114		2.93%	11,347	0	11,347
47	**TRANSM. & DISTRIBUTION**	2,118,578		2.58%	54,604	0	54,604
48	**GENERAL PLANT**	272,588		9.19%	25,045	0	25,045
49							
51	**TOTAL DEPRECIATION EXPENSE**	**3,165,925**		**3.37%**	**106,748**	**0**	**106,748**
52	**AMORTIZATION OF CIAC**				**(53,974)**	**0**	**(53,974)**
53	**NON-USED AND USEFUL**				**(3,956)**	**0**	**(3,956)**
54	**NET DEPRECIATION EXPENSE - WATER**				**48,818**	**0**	**48,818**

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
			1991 CIAC AMORTIZATION EXPENSE		
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	125,892	3.62%	4,561	0	4,561
2 Line/Main Extension Fees	45,955	2.34%	1,074	0	1,074
3 Meter Installation Fees	119,392	5.00%	5,970	0	5,970
4 Contributed Lines	1,728,553	2.34%	40,406	0	40,406
5 Cont. Prty. Other Than Lines	39,354	2.87%	1,129	0	1,129
6 Service Installation Fees	33,378	2.50%	834	0	834
7 TOTAL WATER CIAC AMORT. EXPENSE	2,092,524		53,974	0	53,974

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	8,648	262	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	126,921	4,231	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	399	11	2.86%
8	310.2 Power Generation Eq.	34,687	1,734	5.00%
9	311.2 Pumping Equipment	165,151	8,258	5.00%
10	339.2 Other Plant & Misc.	3,328	133	4.00%
11	*304.3 Structures & Improvements*	306,177	9,278	3.03%
12	320.3 Water Treatment Eq.	45,510	2,069	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	103,326	2,793	2.70%
15	**COMPOSITE RATE**	794,147	28,769	3.62%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	31	1	3.03%
18	331.4 Transm. & Distribution	1,465,412	34,079	2.33%
19	335.4 Hydrants	135,220	3,005	2.22%
20	339.4 Other Plant & Misc.	19,905	796	4.00%
21	**COMPOSITE RATE**	1,620,568	37,881	2.34%
22	**METER INSTALLATIONS FEES:**			
23	*334.4 Meters & Meter Insallation*	164,180	8,209	5.00%
24	**COMPOSITE RATE**	164,180	8,209	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	228,847	5,721	2.50%
27	**COMPOSITE RATE**	228,847	5,721	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	794,147	28,769	3.62%
30	Line / Main Extension Fees & Contri. lines (Line 21)	1,620,568	37,881	2.34%
31	Meter Installation Fees (Line 24)	164,180	8,209	5.00%
32	Service Installation Fees (Line 27)	228,847	5,721	2.50%
33	**COMPOSITE RATE**	2,807,742	80,580	2.87%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No.	Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	1,059	0	1,059	0.00%	0
4	339.1 Other Plant & Misc.	64	0	64	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	262	0	262	31.00%	81
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	4,231	0	4,231	31.00%	1,312
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	11	0	11	31.00%	4
13	310.2 Power Generation Eq.	1,734	0	1,734	0.00%	0
14	311.2 Pumping Equipment	8,258	0	8,258	31.00%	2,560
15	339.2 Other Plant & Misc.	133	0	133	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	9,278	0	9,278	0.00%	0
19	320.3 Water Treatment Eq.	2,069	0	2,069	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	1	1	0	0.00%	0
24	330.4 Distr. Reservioirs	2,793	0	2,793	0.00%	0
25	331.4 Transm. & Distribution	34,079	36,537	(2,458)	0.00%	0
26	333.4 Services	5,721	0	5,721	0.00%	0
27	334.4 Meters & Meter Insallation	8,209	0	8,209	0.00%	0
28	335.4 Hydrants	3,005	3,371	(367)	0.00%	0
29	339.4 Other Plant & Misc.	796	496	300	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	1,697	0	1,697	0.00%	0
33	340.5 Office Furniture & Equipment	2,321	0	2,321	0.00%	0
34	340.51 Computer Equipment	8,966	0	8,966	0.00%	0
35	341.5 Transportation Equipment	7,708	0	7,708	0.00%	0
36	342.5 Stores Equipment	21	0	21	0.00%	0
37	343.5 Tools, Shop & Garage	1,095	0	1,095	0.00%	0
38	344.5 Laboratory Equipment	259	0	259	0.00%	0
39	345.5 Power Operated Equipment	1,904	0	1,904	0.00%	0
40	346.5 Communication Equipment	721	0	721	0.00%	0
41	347.5 Miscellaneous Equipment	163	0	163	0.00%	0
42	348.5 Other Tangible Plant	191	0	191	0.00%	0
43						
44	**INTANGIBLE PLANT**	1,122	0	1,122		0
45	**SUPPLY & PUMPING**	14,629	0	14,629		3,956
46	**WATER TREATMENT PLANT**	11,347	0	11,347		0
47	**TRANSM. & DISTRIBUTION**	54,604	40,406	14,199		0
48	**GENERAL PLANT**	25,045	0	25,045		0
49						
51	**TOTAL**	106,748	40,406	66,342		3,956
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				5.96%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	19,282	873	20,155	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	19,282	898	20,180		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	9,141	9,141		
6		0	0	0		
7	**TOTAL**	0	9,141	9,141		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		37,605	0	37,605		
11		*0*	*0*	*0*		
12	**TOTAL**	37,605	0	37,605		
13	**OTHER:**					
14	*(Adjustments)*					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	56,888	10,013	66,901		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	56,888	10,038	66,926		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Duval / Beacon Hills
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	428,498	19,392	447,890	428,498	19,947	448,445	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	306,268	(10,197)	296,071	306,268	40,891	349,159	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	48,818	0	48,818	48,818	0	48,818	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	56,888	10,038	66,926	56,888	10,038	66,926	B-15 (W)	-
8	Pre Tax Operating Expenses	413,974	(159)	413,814	413,974	50,929	464,902	-	-
9	**TOTAL PRE-TAX INCOME**	**14,524**	**19,551**	**34,076**	**14,524**	**(30,982)**	**(16,457)**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	14,524	19,551	34,076	14,524	(30,982)	(16,457)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	914,185	(6,991)	907,194	914,185	(605)	913,580	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	53,023	(405)	52,617	53,023	(35)	52,988	-	-
17	Total Taxable Income	(38,498)	19,957	(18,542)	(38,498)	(30,947)	(69,445)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**(14,487)**	**7,510**	**(6,977)**	**(14,487)**	**(11,645)**	**(26,132)**	-	-
20	Less:								
21	Parent Debt Adjustment	7,029	0	7,029	7,029	0	7,029	C-9 (W)	-
22	Investment Tax Credit	1,397	0	1,397	1,397	0	1,397	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**(22,914)**	**7,510**	**(15,404)**	**(22,914)**	**(11,645)**	**(34,559)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Duval / Beacon Hills

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 *Total Amortization Expense*	0	0	0	Above	
2 Composite Non-Used & Useful Net Dep. (%)	5.96%	0.00%	5.96%	B-13 (W)	
3 ***NON-USED & USEFUL AMORT. EXP.***	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Beecher's Point - 472

Putnam County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	121,158	(2,107)	119,052	A-5 (W)
2	Utility Land & Land Rights	15,205	0	15,205	A-5 (W)
3	Non-Used & Useful	(25,329)	0	(25,329)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(11,071)	163	(10,908)	A-9 (W)
6	CIAC	(30,553)	0	(30,553)	A-12 (W)
7	Accumulated Amortization of CIAC	9,318	0	9,318	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	10,865	0	10,865	C-7 (W)
12	Working Capital Allowance	1,233	86	1,319	A-17 (W)
13	**TOTAL WATER RATE BASE**	90,827	(1,858)	88,969	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	121,158	(2,107)	119,052	A-5 (W)
2 Utility Land & Land Rights	15,205	0	15,205	A-5 (W)
3 Non-Used & Useful	(25,329)	0	(25,329)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(11,071)	163	(10,908)	A-9 (W)
6 CIAC	(30,553)	0	(30,553)	A-12 (W)
7 Accumulated Amortization of CIAC	9,318	0	9,318	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	10,865	0	10,865	C-7 (W)
12 Working Capital Allowance	1,233	(36)	1,197	A-17 (W)
13 **TOTAL WATER RATE BASE**	90,827	(1,979)	88,848	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(4,213)	0	(2,107)	A-5 (W)
3					
4	2.				
5					
6					
7		**(4,213)**	**0**	**(2,107)**	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		**0**	**0**	**0**	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		**0**	**0**	**0**	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		**0**	**0**	**0**	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	212	212	212	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(98)	(49)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		**212**	**114**	**163**	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		**0**	**0**	**0**	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(36)	(36)	(36)	A-17 (W)
38					
39	2.				
40					
41					
42		(36)	(36)	(36)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	86	86	86	A-17 (W)
45					
46	2.				
47					
48					
49		86	86	86	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(4,037)	78	(1,979)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(3,915)	199	(1,858)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or *retirements* specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 20469 ENDED 07/22/88**	**30,992**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/22/88 BALANCE**	**30,992**
12	1988 Additions	12,207
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	12,207
16	**12/31/88 BALANCE**	**43,199**
17	1989 Additions	13,830
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	13,830
21	**12/31/89 BALANCE**	**57,029**
22	1990 Additions (A/C 101)	75,584
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	75,584
27	**12/31/90 BALANCE**	**132,613**
28	1990 General Plant Reallocation Adjustments *	3,205
29	**12/31/90 ADJUSTED BALANCE**	**135,819**
30	1991 Additions (A/C 101)	1,089
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	1,089
35	**12/31/91 BALANCE**	**136,908**

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	4,213	(4,213)	0	(0)	(4,213)	0	(0)	2,107	(2,107)	0
3	302.1 Franchises	0	192	0	192	0	0	192	96	0	96
4	339.1 Other Plant & Misc.	2	0	0	2	0	0	2	2	0	2
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	15,000	0	0	15,000	0	0	15,000	15,000	0	15,000
7	304.2 Structures & Improvements	115	0	0	115	0	0	115	115	0	115
8	305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Eq.	1,765	0	0	1,765	0	0	1,765	1,765	0	1,765
14	311.2 Pumping Equipment	1,778	0	0	1,778	0	0	1,778	1,778	0	1,778
15	339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,025	0	0	3,025	0	0	3,025	3,025	0	3,025
19	320.3 Water Treatment Eq.	5,579	0	0	5,579	0	0	5,579	5,579	0	5,579
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	39,462	0	0	39,462	0	0	39,462	39,462	0	39,462
24	330.4 Distr. Reservoirs	11,148	0	0	11,148	0	0	11,148	11,148	0	11,148
25	331.4 Transm. & Distribution	42,553	2	0	42,554	0	0	42,554	42,554	0	42,554
26	333.4 Services	3,996	45	0	4,041	0	0	4,041	4,019	0	4,019
27	334.4 Meters & Meter Insallation	3,254	4,751	0	8,005	0	0	8,005	5,629	0	5,629
28	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0
29	339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	208	(7)	0	201	0	0	201	205	0	205
32	304.5 Structures & Improvements	1,005	25	0	1,030	0	0	1,030	1,017	0	1,017
33	340.5 Office Furniture & Equipme	518	8	0	526	0	0	526	522	0	522
34	340.51 Computer Equipment	682	248	0	930	0	0	930	806	0	806
35	341.5 Transportation Equipment	667	51	0	719	0	0	719	693	0	693
36	342.5 Stores Equipment	5	1	0	6	0	0	6	6	0	6
37	343.5 Tools, Shop & Garage	265	(5)	0	260	0	0	260	263	0	263
38	344.5 Laboratory Equipment	56	4	0	60	0	0	60	58	0	58
39	345.5 Power Operated Equipment	358	(31)	0	327	0	0	327	342	0	342
40	346.5 Communication Equipment	104	8	0	112	0	0	112	108	0	108
41	347.5 Miscellaneous Equipment	32	8	0	41	0	0	41	37	0	37
42	348.5 Other Tangible Plant	28	1	0	29	0	0	29	29	0	29
43											
44	**INTANGIBLE PLANT**	4,215	(4,021)	0	194	(4,213)	0	194	2,205	(2,107)	98
45	**SUPPLY & PUMPING**	18,658	0	0	18,658	0	0	18,658	18,658	0	18,658
46	**WATER TREATMENT PLANT**	8,604	0	0	8,604	0	0	8,604	8,604	0	8,604
47	**TRANSM. & DISTRIBUTION**	100,413	4,798	0	105,210	0	0	105,210	102,811	0	102,811
48	**GENERAL PLANT**	3,929	313	0	4,242	0	0	4,242	4,086	0	4,086
49											
50	**TOTAL PLANT IN SERVICE**	135,819	1,089	0	136,908	(4,213)	0	136,908	136,353	(2,107)	134,257
51	**LAND & LAND RIGHTS**	15,208	(7)	0	15,201	0	0	15,201	15,205	0	15,205
52	**TOTAL PIS LESS LAND**	120,610	1,096	0	121,706	(4,213)	0	121,706	121,158	(2,107)	119,052

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0	0	0	0%	0
3	302.1 Franchises	96	0	0	96	0%	0
4	339.1 Other Plant & Misc.	2	0	0	2	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	15,000	0	0	15,000	0%	0
7	304.2 Structures & Improvements	115	0	0	115	0%	0
8	305.2 Collect. & Impound.	0	0	0	0	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	0	0	0	0	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	0	0	0	0	0%	0
13	310.2 Power Generation Eq.	1,765	0	0	1,765	0%	0
14	311.2 Pumping Equipment	1,778	0	0	1,778	0%	0
15	339.2 Other Plant & Misc.	0	0	0	0	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0	0	0	0%	0
18	304.3 Structures & Improvements	3,025	0	0	3,025	0%	0
19	320.3 Water Treatment Eq.	5,579	0	0	5,579	21%	1,172
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	0	0	0%	0
23	304.4 Structures & Improvements	39,462	0	0	39,462	41%	16,179
24	330.4 Distr. Reservoirs	11,148	0	0	11,148	81%	9,030
25	331.4 Transm. & Distribution	42,554	0	0	42,554	0%	0
26	333.4 Services	4,019	0	0	4,019	0%	0
27	334.4 Meters & Meter Insallation	5,629	0	0	5,629	0%	0
28	335.4 Hydrants	0	0	0	0	0%	0
29	339.4 Other Plant & Misc.	0	0	0	0	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	205	0	0	205	0%	0
32	304.5 Structures & Improvements	1,017	0	0	1,017	0%	0
33	340.5 Office Furniture & Equipment	522	0	0	522	0%	0
34	340.51 Computer Equipment	806	0	0	806	0%	0
35	341.5 Transportation Equipment	693	0	0	693	0%	0
36	342.5 Stores Equipment	6	0	0	6	0%	0
37	343.5 Tools, Shop & Garage	263	0	0	263	0%	0
38	344.5 Laboratory Equipment	58	0	0	58	0%	0
39	345.5 Power Operated Equipment	342	0	0	342	0%	0
40	346.5 Communication Equipment	108	0	0	108	0%	0
41	347.5 Miscellaneous Equipment	37	0	0	37	0%	0
42	348.5 Other Tangible Plant	29	0	0	29	0%	0
43							
44	**INTANGIBLE PLANT**	98	0	0	98		0
45	**SUPPLY & PUMPING**	18,658	0	0	18,658		0
46	**WATER TREATMENT PLANT**	8,604	0	0	8,604		1,172
47	**TRANSM. & DISTRIBUTION**	102,811	0	0	102,811		25,209
48	**GENERAL PLANT**	4,086	0	0	4,086		0
49							
50	**TOTAL PLANT IN SERVICE**	134,257	0	0	134,257		26,381
51	**LAND & LAND RIGHTS**	15,205	0	0	15,205		0
52	**TOTAL PIS LESS LAND**	119,052	0	0	119,052		26,381
53					**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	19.65%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	26,381	0	26,381	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(1,051)	0	(1,051)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	25,329	0	25,329	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 20469 ENDED 07/22/88**	4,351
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/22/88 BALANCE**	4,351
12	1988 Additions	275
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	275
16	**12/31/88 BALANCE**	4,626
17	1989 Additions	1,055
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,055
21	**12/31/89 BALANCE**	5,681
22	1990 Additions	2,477
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,477
26	**12/31/90 BALANCE**	8,158
27	1990 General Plant Reallocation Adjustments *	1,027
28	**12/31/90 ADJUSTED BALANCE**	9,185
29	1991 Additions	3,772
30	1991 Retirements	0
31	1991 Adjustments	(114)
32	1991 Net Additions	3,659
33	**12/31/91 BALANCE**	12,843

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	212	0	212	(212)	(212)	(0)	212	(212)	(0)
3 302.1 Franchises	0	2	2	0	0	2	1	0	1
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 *304.2 Structures & Improvements*	7	3	11	0	0	11	9	0	9
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	0	0	0	0	0	0	0	0	0
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	0	0	0	0	0	0	0
13 310.2 Power Generation Eq.	44	88	132	0	0	132	88	0	88
14 311.2 Pumping Equipment	197	89	286	0	0	286	241	0	241
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 *304.3 Structures & Improvements*	201	92	292	0	0	292	247	0	247
19 320.3 Water Treatment Eq.	169	254	423	0	0	423	296	0	296
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	598	1,196	1,794	0	0	1,794	1,196	0	1,196
24 330.4 Distr. Reservoirs	465	301	767	0	0	767	616	0	616
25 331.4 Transm. & Distribution	4,595	990	5,585	0	0	5,585	5,090	0	5,090
26 333.4 Services	544	100	644	0	0	644	594	0	594
27 334.4 Meters & Meter Insallation	868	281	1,149	0	0	1,149	1,008	0	1,008
28 335.4 Hydrants	0	0	0	0	0	0	0	0	0
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	133	25	158	0	0	158	146	0	146
33 340.5 Office Furniture & Equipment	167	35	202	0	0	202	184	0	184
34 *340.51 Computer Equipment*	86	134	220	0	98	318	153	49	202
35 341.5 Transportation Equipment	422	116	538	0	0	538	480	0	480
36 342.5 Stores Equipment	2	0	2	0	0	2	2	0	2
37 343.5 Tools, Shop & Garage	120	16	136	0	0	136	128	0	128
38 344.5 Laboratory Equipment	25	4	29	0	0	29	27	0	27
39 345.5 Power Operated Equipment	274	29	302	0	0	302	288	0	288
40 346.5 Communication Equipment	40	11	51	0	0	51	45	0	45
41 347.5 Miscellaneous Equipment	6	2	8	0	0	8	7	0	7
42 348.5 Other Tangible Plant	11	3	14	0	0	14	13	0	13
43									
44 **INTANGIBLE PLANT**	212	2	214	(212)	(212)	2	213	(212)	1
45 **SUPPLY & PUMPING**	249	181	429	0	0	429	339	0	339
46 **WATER TREATMENT PLANT**	370	345	715	0	0	715	542	0	542
47 **TRANSM. & DISTRIBUTION**	7,070	2,869	9,938	0	0	9,938	8,504	0	8,504
48 **GENERAL PLANT**	1,285	375	1,660	0	98	1,759	1,473	49	1,522
49									
50 **TOTAL WATER ACCUM. DEP.**	9,185	3,772	12,957	(212)	(114)	12,843	11,071	(163)	10,908

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

Line No.	Account No. and Name	(1)	(2) AVERAGE 1991 INVESTED ACCUM. DEPRE. Adjusted Utility Balance	(3) Remove CIAC Accum. Amort. Cont. Prop.	(4) Adjusted Accum. Depr.	(5) 1991 NON-USED & USEFUL Percentage	(6) Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization		(0)	0	(0)	0%	0
3	302.1 Franchises		1	0	1	0%	0
4	339.1 Other Plant & Misc.		0	0	0	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights		0	0	0	0%	0
7	304.2 Structures & Improvements		9	0	9	0%	0
8	305.2 Collect. & Impound.		0	0	0	0%	0
9	306.2 Lake, River & Other		0	0	0	0%	0
10	307.2 Wells & Springs		0	0	0	0%	0
11	308.2 Infiltration Galleries		0	0	0	0%	0
12	309.2 Supply Mains		0	0	0	0%	0
13	310.2 Power Generation Eq.		88	0	88	0%	0
14	311.2 Pumping Equipment		241	0	241	0%	0
15	339.2 Other Plant & Misc.		0	0	0	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights		0	0	0	0%	0
18	304.3 Structures & Improvements		247	0	247	0%	0
19	320.3 Water Treatment Eq.		296	0	296	21%	62
20	339.3 Other Plant & Misc.		0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights		0	0	0	0%	0
23	304.4 Structures & Improvements		1,196	0	1,196	41%	490
24	330.4 Distr. Reservoirs		616	0	616	81%	499
25	331.4 Transm. & Distribution		5,090	0	5,090	0%	0
26	333.4 Services		594	0	594	0%	0
27	334.4 Meters & Meter Insallation		1,008	0	1,008	0%	0
28	335.4 Hydrants		0	0	0	0%	0
29	339.4 Other Plant & Misc.		0	0	0	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights		0	0	0	0%	0
32	304.5 Structures & Improvements		146	0	146	0%	0
33	340.5 Office Furniture & Equipment		184	0	184	0%	0
34	340.51 Computer Equipment		202	0	202	0%	0
35	341.5 Transportation Equipment		480	0	480	0%	0
36	342.5 Stores Equipment		2	0	2	0%	0
37	343.5 Tools, Shop & Garage		128	0	128	0%	0
38	344.5 Laboratory Equipment		27	0	27	0%	0
39	345.5 Power Operated Equipment		288	0	288	0%	0
40	346.5 Communication Equipment		45	0	45	0%	0
41	347.5 Miscellaneous Equipment		7	0	7	0%	0
42	348.5 Other Tangible Plant		13	0	13	0%	0
43							
44	**INTANGIBLE PLANT**		1	0	1		0
45	**SUPPLY & PUMPING**		339	0	339		0
46	**WATER TREATMENT PLANT**		542	0	542		62
47	**TRANSM. & DISTRIBUTION**		8,504	0	8,504		989
48	**GENERAL PLANT**		1,522	0	1,522		0
49							
50	**TOTAL**		10,908	0	10,908		1,051
51	**Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**					9.64%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 20469 ENDED 07/22/88**	22,772
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/22/88 BALANCE**	22,772
12	1988 Additions	600
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	600
16	**12/31/88 BALANCE**	23,372
17	1989 Additions	2,400
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,400
21	**12/31/89 BALANCE**	25,772
22	1990 Additions	2,026
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,026
26	**12/31/90 BALANCE**	27,798
27	1991 Additions	5,511
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	5,511
31	**12/31/91 BALANCE**	33,308

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	24,522	0	24,522	0	0	24,522	24,522	0	24,522
3 Meter Installation Fees	3,276	5,511	8,786	0	0	8,786	6,031	0	6,031
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER CIAC	27,798	5,511	33,308	0	0	33,308	30,553	0	30,553

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 20469 ENDED 07/22/88**	7,007
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/22/88 BALANCE**	7,007
12	1988 Additions	311
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	311
16	**12/31/88 BALANCE**	7,318
17	1989 Additions	768
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	768
21	**12/31/89 BALANCE**	8,086
22	1990 Additions	755
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	755
26	**12/31/90 BALANCE**	8,841
27	1991 Additions	955
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	955
31	**12/31/91 BALANCE**	9,796

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	8,705	653	9,358	0	0	9,358	9,032	0	9,032
3 Meter Installation Fees	136	302	438	0	0	438	287	0	287
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	8,841	955	9,796	0	0	9,796	9,318	0	9,318

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	9,864	(285)	9,578	9,864	685	10,549	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,233	(36)	1,197	1,233	86	1,319	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	19.65%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	9.64%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Beecher's Point - 472

Putnam County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	13,822	211	14,033	13,368	27,401	95.26%	B-4, B-3 (W)
3 Other Revenues	60	30	90	0	90		B-4 (W)
4 TOTAL OPERATING REVENUES	13,882	241	14,123	13,368	27,491		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	9,864	685	10,549	0	10,549		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,030	0	2,030	0	2,030		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,179	336	1,515	602	2,117		B-15, B-3 (W)
9 Provision For Income Taxes	(2,049)	(253)	(2,302)	4,804	2,502		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	11,023	768	11,792	5,405	17,197		
11 NET OPERATING INCOME:	2,858	(527)	2,331	7,962	10,294		
12 RATE BASE	90,827		88,969		88,969		A-1 (W)
13 RATE OF RETURN	3.15%		2.62%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	13,822	211	14,033	11,899	25,932	84.80%	B-4, B-3 (W)
3 Other Revenues	60	0	60	0	60		B-4 (W)
4 **TOTAL OPERATING REVENUES**	13,882	211	14,093	11,899	25,992		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	9,864	(285)	9,578	0	9,578		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,030	0	2,030	0	2,030		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,179	335	1,514	535	2,049		B-15, B-3 (W)
9 Provision For Income Taxes	(2,049)	104	(1,946)	4,276	2,331		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	11,023	153	11,176	4,812	15,988		
11 **NET OPERATING INCOME:**	2,858	58	2,917	7,088	10,004		
12 **RATE BASE**	90,827		88,848		88,848		A-1 (W)
13 **RATE OF RETURN**	3.15%		3.28%		11.26%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.11%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	88,848		88,969		A-1 (W)	-
5	Required Income (L3 x L4)	10,004		10,294		-	-
6	Adjusted Income under Present Rates	2,917		2,331		B-1 (W)	-
7	Income Deficiency (L5 - L6)	7,088		7,962		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	11,364		12,766		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	11,899		13,368		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	11,364		12,766		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	4,276		4,804		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	535		602		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	7,088		7,962			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.11%	5.46%
25	Adjustment for Gas	-2.41%	12.11%	-0.29%
26	**TOTAL**	100.00%		11.26%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	211	241	B-4 (W)
3				
4	2.			
5				
6				
7		**211**	**241**	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(285)	(285)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		171	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		36	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		65	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(5)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		350	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		353	B-5 (W)
22				
23				
24		**(285)**	**685**	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		**0**	**0**	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		**0**	**0**	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	10	11	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	325	325	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		**335**	**336**	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	104	(253)	B-16 (W)
48				
49	2.			
50				
51				
52		**104**	**(253)**	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	**58**	**(527)**	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	6,507	0	
4	461.2 Metered - Commercial	3,949	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	3,496	0	
8	**SUBTOTAL WATER SALES**	13,951	82	14,033
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(130)	0	
16	**SUBTOTAL OTHER WATER SALES**	(130)	130	0
17	**TOTAL WATER SALES**	13,822	211	14,033
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	60	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	60	30	90
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	13,882	211	14,093
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	13,882	241	14,123

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .5)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	3,767	237	4,004	2,672	134	2,806	274	43	317	820	61	881
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,128	(22)	1,106	752	(225)	527	79	(22)	57	297	225	522
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	1,396	1	1,397	1,382	0	1,382	0	1	1	14	0	14
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	85	3	88	85	3	88	0	0	0	0	0	0
8	620	Materials and Supplies	1,798	71	1,869	1,728	63	1,790	3	5	7	68	4	72
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	66	3	69	0	0	0	0	0	0	66	3	69
11	633	Contractual Services - Legal	27	2	28	0	0	0	0	0	0	27	2	28
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	585	22	607	553	20	573	0	0	0	32	2	34
14	641	Rental of Building/Real Prop.	13	6	19	0	0	0	0	0	0	13	6	19
15	642	Rental of Equipment	92	3	95	92	3	95	0	0	0	0	0	1
16	650	Transportation Expense	373	15	388	372	13	385	0	2	2	0	0	1
17	656	Insurance - Vehicle	39	7	45	0	0	0	0	0	0	39	7	45
18	657	Insurance - General Liability	45	5	50	0	0	0	0	0	0	45	5	50
19	658	Insurance - Workman's Comp.	1	131	131	0	93	93	0	10	10	1	28	29
20	659	Insurance - Other	27	1	28	0	0	0	0	0	0	27	1	28
21	660	Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	171	171	0	0	0	0	0	0	0	171	171
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	71	5	76	0	0	0	71	5	76	0	0	0
25	675	Miscellaneous Expenses	349	23	372	0	0	0	1	2	2	348	22	370
26		**TOTAL WATER O&M EXPENSES**	**9,864**	**695**	**10,549**	**7,635**	**104**	**7,740**	**428**	**44**	**472**	**1,800**	**537**	**2,337**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	3,767	237	4,004	2,672	134	2,806	274	43	317	820	61	881
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,128	(22)	1,106	752	(225)	527	79	(22)	57	297	225	522
31		**TOTAL WATER LABOR COSTS**	**4,895**	**215**	**5,110**	**3,425**	**(92)**	**3,333**	**353**	**21**	**374**	**1,117**	**286**	**1,403**

0329

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	3,767	0	3,767	2,672	0	2,672	274	0	274	820	0	820
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	1,128	(411)	717	752	(244)	509	79	(26)	52	297	(141)	156
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	1,396	0	1,396	1,382	0	1,382	0	0	0	14	0	14
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	85	0	85	85	0	85	0	0	0	0	0	0
8 620 Materials and Supplies	1,798	0	1,798	1,728	0	1,728	3	0	3	68	0	68
9 631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10 632 Contractual Services - Acct.	66	0	66	0	0	0	0	0	0	66	0	66
11 633 Contractual Services - Legal	27	0	27	0	0	0	0	0	0	27	0	27
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	585	0	585	553	0	553	0	0	0	32	0	32
14 641 Rental of Building/Real Prop.	13	0	13	0	0	0	0	0	0	13	0	13
15 642 Rental of Equipment	92	0	92	92	0	92	0	0	0	0	0	0
16 650 Transportation Expense	373	0	373	372	0	372	0	0	0	0	0	0
17 656 Insurance - Vehicle	39	0	39	0	0	0	0	0	0	39	0	39
18 657 Insurance - General Liability	45	0	45	0	0	0	0	0	0	45	0	45
19 658 Insurance - Workman's Comp.	1	126	127	0	90	90	0	9	9	1	27	28
20 659 Insurance - Other	27	0	27	0	0	0	0	0	0	27	0	27
21 660 Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	71	0	71	0	0	0	71	0	71	0	0	0
25 675 Miscellaneous Expenses	349	0	349	0	0	0	1	0	1	348	0	348
26 **TOTAL WATER O&M EXPENSES**	**9,864**	**(285)**	**9,578**	**7,635**	**(154)**	**7,482**	**428**	**(17)**	**411**	**1,800**	**(114)**	**1,686**
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	3,767	0	3,767	2,672	0	2,672	274	0	274	820	0	820
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	1,128	(411)	717	752	(244)	509	79	(26)	52	297	(141)	156
31 **TOTAL WATER LABOR COSTS**	**4,895**	**(411)**	**4,484**	**3,425**	**(244)**	**3,181**	**353**	**(26)**	**327**	**1,117**	**(141)**	**976**

0330

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	[1]	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	353	395	386	213	224	231	308	237	456	253	246	466	3,767	0	3,767	237	4,004
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	147	118	122	62	65	68	89	74	129	74	72	108	1,128	(411)	717	(22)	1,106
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	100	151	57	108	144	109	135	119	106	124	128	115	1,396	0	1,396	1	1,397
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	0	0	0	0	0	0	0	85	0	0	85	0	85	3	88
8	620.1-8 Materials and Supplies	(37)	576	526	41	36	38	33	105	183	246	15	34	1,798	0	1,798	71	1,869
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	5	6	5	5	6	5	6	5	6	6	5	7	66	0	66	3	69
11	633.1-8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	3	27	0	27	2	28
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	2	3	3	3	3	3	3	3	3	105	389	68	585	0	585	22	607
14	641.1-8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	6	19
15	642.1-8 Rental of Equipment	0	0	92	0	0	0	0	0	0	0	0	0	92	0	92	3	95
16	650.1-8 Transportation Expense	35	24	34	26	14	18	43	17	96	20	14	32	373	0	373	15	388
17	656.1-8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	4	39	0	39	7	45
18	657.1-8 Insurance - General Liability	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	5	50
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	126	127	131	131
20	659.1-8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	3	27	0	27	1	28
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171	171
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	4	6	7	6	6	5	6	6	5	6	7	8	71	0	71	5	76
25	675.1-8 Miscellaneous Expenses	25	30	28	28	29	29	30	27	29	30	26	35	349	0	349	23	372
26	TOTAL WATER O&M EXPENSES	645	1,321	1,272	505	540	518	666	606	1,025	962	913	888	9,864	(285)	9,578	685	10,549

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
601.1-8	Salaries & Wages - Employees	3,767	237	4,004
603.1-8	Salaries & Wages - Officers, Etc.	0	0	0
604.1-8	Employee Pensions & Benefits	1,128	(22)	1,106
	TOTAL WATER LABOR COSTS	4,895	215	5,110

0331

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 DIRECT O & M				
1	601.1-6 Salaries & Wages - Employees	279	303	292	124	131	144	215	150	367	158	158	351	2,672	0	2,672	134	2,806
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	122	86	90	31	33	38	57	44	98	41	43	69	752	(244)	509	(225)	527
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	99	149	56	107	143	108	134	118	105	123	127	113	1,382	0	1,382	0	1,382
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	0	0	0	0	0	0	0	85	0	0	85	0	85	3	88
8	620.1-6 Materials and Supplies	(42)	570	521	36	30	32	27	100	177	240	10	27	1,728	0	1,728	63	1,790
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	0	0	0	0	0	0	102	386	64	553	0	553	20	573
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	92	0	0	0	0	0	0	0	0	0	92	0	92	3	95
16	650.1-6 Transportation Expense	35	24	34	26	14	18	43	17	96	20	13	32	372	0	372	13	385
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	90	90	93	93
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	**TOTAL WATER DIRECT O&M EXPENSES**	493	1,133	1,085	324	351	340	476	428	843	769	737	656	7,635	(154)	7,482	104	7,740

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	2,672	134	2,806
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	752	(225)	527
31	**TOTAL WATER DIRECT LABOR COSTS**	3,425	(92)	3,333

0332

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	15	22	27	22	24	19	22	24	19	23	26	32	274	0	274	43	317
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	4	6	8	6	7	5	6	7	5	7	7	9	79	(26)	52	(22)	57
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	5	7
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	10	10
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	4	6	7	6	6	5	6	6	5	6	7	8	71	0	71	5	76
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	2	2
26	TOTAL WATER CUSTOMER ACCOUNTS	23	35	43	34	37	29	34	37	30	36	40	50	428	(17)	411	44	472

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	274	43	317
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	79	(22)	57
31	TOTAL WATER CUST ACCTS LABOR COSTS	353	21	374

0333

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	59	70	66	67	69	68	71	64	69	72	62	83	820	0	820	61	881
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	21	25	24	24	25	25	26	23	25	26	22	30	297	(141)	156	225	522
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	0	14
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	5	6	5	6	6	6	6	5	6	6	5	7	68	0	68	4	72
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	5	6	5	5	6	5	6	5	6	6	5	7	66	0	66	3	69
11	633.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	3	27	0	27	2	28
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	2	3	3	3	3	3	3	3	3	3	2	3	32	0	32	2	34
14	641.8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	6	19
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
17	656.8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	4	39	0	39	7	45
18	657.8 Insurance - General Liability	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	5	50
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	27	28	28	29
20	659.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	3	27	0	27	1	28
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171	171
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	25	30	28	28	29	29	30	27	29	30	26	35	348	0	348	22	370
26	TOTAL WATER A&G EXPENSES	129	153	145	147	152	149	157	141	152	157	136	182	1,800	(114)	1,686	537	2,337

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	820	61	881
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	297	225	522
31	TOTAL WATER A&G LABOR COSTS	1,117	286	1,403

0334

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	3,767	0	3,767	3,767	0	0	20	32	(5)	3,814	191	0	237	4,004
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	1,128	(411)	717	1,128	(411)	0	5	4	0	727	26	353	(22)	1,106
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	1,396	0	1,396	1,396	0	0	0	1	0	1,397	0	0	1	1,397
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	85	0	85	85	0	0	0	0	0	85	3	0	3	88
8 620.1-8 Materials and Supplies	1,798	0	1,798	1,798	0	0	1	5	0	1,804	65	0	71	1,869
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	66	0	66	66	0	0	0	0	0	66	2	0	3	69
11 633.1-8 Contractual Services - Legal	27	0	27	27	0	0	1	0	0	27	1	0	2	28
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	585	0	585	585	0	0	1	0	0	586	21	0	22	607
14 641.1-8 Rental of Building/Real Prop.	13	0	13	13	0	0	0	6	0	18	1	0	6	19
15 642.1-8 Rental of Equipment	92	0	92	92	0	0	0	0	0	92	3	0	3	95
16 650.1-8 Transportation Expense	373	0	373	373	0	0	0	2	0	375	14	0	15	388
17 656.1-8 Insurance - Vehicle	39	0	39	39	0	0	1	4	0	44	2	0	7	45
18 657.1-8 Insurance - General Liability	45	0	45	45	0	0	1	2	0	49	2	0	5	50
19 658.1-8 Insurance - Workman's Comp.	1	126	127	1	126	0	0	0	0	127	5	0	131	131
20 659.1-8 Insurance - Other	27	0	27	27	0	0	0	0	0	27	1	0	1	28
21 660.1-8 Advertising Expense	3	0	3	3	0	0	0	0	0	3	0	0	0	3
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	171	0	0	0	171	0	0	171	171
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	71	0	71	71	0	0	0	5	0	76	0	0	5	76
25 675.1-8 Miscellaneous Expenses	349	0	349	349	0	0	6	5	0	359	13	0	23	372
26 TOTAL WATER O&M EXPENSES	9,864	(285)	9,578	9,864	(285)	171	36	65	(5)	9,846	350	353	685	10,549

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0335

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	2,672		2,672	2,672						2,672	134		134	2,806
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	752	(244)	508	752	(244)					508	18		(226)	527
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	1,382		1,382	1,382						1,382			0	1,382
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	85		85	85						85	3		3	88
8 620.1-6 Materials and Supplies	1,728		1,728	1,728						1,728	63		63	1,790
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	553		553	553						553	20		20	573
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	92		92	92						92	3		3	95
16 650.1-6 Transportation Expense	372		372	372						372	13		13	385
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	90	90	0	90					90	3		93	93
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	7,635	(154)	7,482	7,635	(154)	0	0	0	0	7,482	258	0	104	7,740

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0336

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	274		274	274				30	(3)	302	15		43	317
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	79	(26)	52	79	(26)			2		55	2		(22)	57
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				1		1			1	1
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	3		3	3				4		7	0		5	7
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	0		0	0				2		2	0		2	2
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	9	9	0	9			0		9	0		10	10
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	71		71	71				5		76			5	76
25 675.7 Miscellaneous Expenses	1		1	1				2		2	0		2	2
26 TOTAL WATER CUST ACCT EXPENSES	428	(17)	411	428	(17)	0	0	46	(3)	454	18	0	44	472

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workmen's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	820		820	820			20	1	(2)	839	42		61	881
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	297	(141)	156	297	(141)		5	2		163	6	353	225	522
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	14		14	14			0	0		14			0	14
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	68		68	68			1	0		69	3		4	72
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	66		66	66			0	0		66	2		3	69
11 633.8 Contractual Services - Legal	27		27	27			1	0		27	1		2	28
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	32		32	32			1	0		33	1		2	34
14 641.8 Rental of Building/Real Prop.	13		13	13			0	6		18	1		6	19
15 642.8 Rental of Equipment	0		0	0			0	0		1	0		0	1
16 650.8 Transportation Expense	0		0	0			0	0		1	0		0	1
17 656.8 Insurance - Vehicle	39		39	39			1	4		44	2		7	45
18 657.8 Insurance - General Liability	45		45	45			1	2		48	2		5	50
19 658.8 Insurance - Workman's Comp.	1	27	28	1	27		0	0		28	1		28	29
20 659.8 Insurance - Other	27		27	27			0	0		27	1		1	28
21 660.8 Advertising Expense	3		3	3			0	0		3	0		0	3
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		171	0	0		171			171	171
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	348		348	348			6	3		357	13		22	370
26 TOTAL WATER A&G EXPENSES	1,800	(114)	1,686	1,809	(114)	171	36	19	(2)	1,919	74	353	537	2,337

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0338

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	3,239		3,767	528	16.30%	4,312	(545)	-12.65%
2	603.1-8 Salaries & Wages - Officers, Etc.	30		0	(30)	-100.00%	40	(40)	-100.00%
3	604.1-8 Employee Pensions & Benefits	170		717	547	321.90%	226	491	216.88%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,034		1,396	362	34.97%	1,377	19	1.38%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	420		85	(335)	-79.81%	559	(474)	-84.83%
8	620.1-8 Materials and Supplies	714		1,798	1,084	151.83%	951	847	89.15%
9	631.1-8 Contractual Services - Engr.	1		0	(1)	-86.58%	1	(1)	-89.92%
10	632.1-8 Contractual Services - Acct.	58		66	8	13.72%	77	(11)	-14.59%
11	633.1-8 Contractual Services - Legal	9		27	18	197.98%	12	15	123.82%
12	634.1-8 Contractual Services - Mgmt. Fees	2		0	(2)	-100.00%	3	(3)	-100.00%
13	635.1-8 Contractual Services - Other	309		585	276	89.39%	411	174	42.25%
14	641.1-8 Rental of Building/Real Prop.	9		13	4	42.06%	12	1	6.70%
15	642.1-8 Rental of Equipment	12		92	80	667.21%	16	76	476.25%
16	650.1-8 Transportation Expense	510		373	(137)	-26.93%	679	(306)	-45.12%
17	656.1-8 Insurance - Vehicle	55		39	(16)	-29.26%	73	(34)	-46.88%
18	657.1-8 Insurance - General Liability	57		45	(12)	-20.58%	76	(31)	-40.35%
19	658.1-8 Insurance - Workman's Comp.	52		127	75	143.41%	69	57	82.82%
20	659.1-8 Insurance - Other	19		27	8	39.51%	25	1	4.79%
21	660.1-8 Advertising Expense	2		3	1	39.74%	3	0	4.96%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	41		0	(41)	-100.00%	55	(55)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	36		71	35	97.44%	48	23	48.30%
25	675.1-8 Miscellaneous Expenses	441		349	(92)	-20.89%	587	(238)	-40.58%
26	**TOTAL WATER O&M EXPENSES**	7,220		9,578	2,358	32.66%	9,613	(34)	-0.36%
27	**SUBTOTAL (less accts. 666 & 667)**	7,179		9,578	2,399	33.42%	9,558	20	0.21%
28	**Average ERC's**	66		80	14	21.21%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				**Compounded Multiplier =**		33.14%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89 (a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	2,341	2,672	331	14.15%	3,117	(444)	-14.26%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		509	509	N.A.	0	509	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,024	1,382	358	34.91%	1,363	18	1.33%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	420	85	(335)	-79.81%	559	(474)	-84.83%
8	620.1-6 Materials and Supplies	712	1,728	1,016	142.64%	948	780	82.25%
9	631.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	266	553	287	107.97%	354	199	56.20%
14	641.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	9	92	83	917.56%	12	80	664.29%
16	650.1-6 Transportation Expense	501	372	(129)	-25.77%	667	(295)	-44.24%
17	656.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.		90	90	N.A.	0	90	N.A.
20	659.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	50	0	(50)	-100.00%	67	(67)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**5,323**	**7,482**	**2,159**	**40.55%**	**7,067**	**395**	**5.57%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,323**	**7,482**	**2,159**	**40.55%**	**7,067**	**395**	**5.27%**
28	**Average ERC's**	**66**	**80**	**14**	**21.21%**			
29	**Average Consumer Price Index - U**	**124.0**	**136.2**	**12**	**9.84%**			
30			**Compounded Multiplier =**		**33.14%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	464		274	(190)	-40.87%	618	(343)	-55.58%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			52	52	N.A.	0	52	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies			3	3	N.A.	0	3	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			0	0	N.A.	0	0	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			9	9	N.A.	0	9	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	36		71	35	97.44%	48	23	48.30%
25	675.7 Miscellaneous Expenses	2		1	(1)	-74.51%	3	(2)	-80.85%
26	**TOTAL WATER O&M EXPENSES**	**502**		**411**	**(91)**	**-18.23%**	**668**	**(256)**	**-38.58%**
27	**SUBTOTAL (less accts. 666 & 667)**	**502**		**411**	**(91)**	**-18.23%**	**668**	**(256)**	**-62.61%**
28	**Average ERC's**	**66**		**80**	**14**	**21.21%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**33.14%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Beecher's Point

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	434		820	386	88.00%	578	242	41.96%
2	603.8 Salaries & Wages - Officers, Etc.	30		0	(30)	-100.00%	40	(40)	-100.00%
3	604.8 Employee Pensions & Benefits	170		156	(14)	-8.13%	226	(70)	-31.00%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	10		14	4	41.04%	13	1	5.93%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	2		68	66	3293.37%	3	65	2448.76%
9	631.8 Contractual Services - Engr.	1		0	(1)	-86.56%	1	(1)	-89.92%
10	632.8 Contractual Services - Acct.	56		66	8	13.72%	77	(11)	-14.50%
11	633.8 Contractual Services - Legal	9		27	18	197.98%	12	15	123.82%
12	634.8 Contractual Services - Mgmt. Fees	2		0	(2)	-100.00%	3	(3)	-100.00%
13	635.8 Contractual Services - Other	43		32	(11)	-25.54%	57	(25)	-44.08%
14	641.8 Rental of Building/Real Prop.	9		13	4	42.06%	12	1	6.70%
15	642.8 Rental of Equipment	3		0	(3)	-83.83%	4	(4)	-87.86%
16	650.8 Transportation Expense	9		0	(9)	-96.20%	12	(12)	-97.15%
17	656.8 Insurance - Vehicle	55		39	(16)	-29.28%	73	(34)	-46.88%
18	657.8 Insurance - General Liability	57		45	(12)	-20.58%	76	(31)	-40.35%
19	658.8 Insurance - Workman's Comp.	52		28	(24)	-47.00%	69	(42)	-60.19%
20	659.8 Insurance - Other	19		27	8	39.51%	25	1	4.79%
21	660.8 Advertising Expense	2		3	1	39.74%	3	0	4.96%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	41		0	(41)	-100.00%	55	(55)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	389		348	(41)	-10.45%	518	(170)	-32.74%
26	**TOTAL WATER O&M EXPENSES**	1,395		1,686	291	20.88%	1,857	(171)	-9.20%
27	**SUBTOTAL (less accts. 666 & 667)**	1,354		1,686	332	24.54%	1,803	(116)	-6.90%
28	**Average ERC's**	66		80	14	21.21%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				**Compounded Multiplier =**		33.14%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	(545)	-12.65%	
2	603.1-S Salaries & Wages - Officers, Etc.	(40)	-100.00%	
3	604.1-S Employee Pensions & Benefits	481	216.89%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	19	1.38%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(474)	-84.83%	
8	620.1-S Materials and Supplies	847	89.15%	
9	631.1-S Contractual Services - Engr.	(1)	-89.92%	
10	632.1-S Contractual Services - Acct.	(11)	-14.59%	
11	633.1-S Contractual Services - Legal	15	123.82%	
12	634.1-S Contractual Services - Mgmt. Fees	(3)	-100.00%	
13	635.1-S Contractual Services - Other	174	42.25%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	1	6.70%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	76	476.25%	
16	650.1-S Transportation Expense	(306)	-45.12%	
17	656.1-S Insurance - Vehicle	(34)	-46.88%	
18	657.1-S Insurance - General Liability	(31)	-40.35%	
19	658.1-S Insurance - Workman's Comp.	57	82.82%	
20	659.1-S Insurance - Other	1	4.79%	
21	660.1-S Advertising Expense	0	4.96%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(55)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	23	48.30%	
25	675.1-S Miscellaneous Expenses	(238)	-40.58%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(34)	-0.38%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Putnam / Beecher's Point

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Enginerring section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$684
50	Total Projected Rate Case Expense	1,772,200	684
52	**Annual Amortization Over 4 Years**	$443,050	$171
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	39
57	% of Total	100%	0.0366%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Putnam / Beecher's Point **FPSC**

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Putnam / Beecher's Point

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. / Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	40	2.50%	0	0	0
3 302.1 Franchises	96	40	2.50%	2	0	2
4 339.1 Other Plant & Misc.	2	25	4.00%	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	15,000	0	N.A.	0	0	0
7 304.2 Structures & Improvements	115	33	3.03%	3	0	3
8 305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	0	30	3.33%	0	0	0
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	0	35	2.86%	0	0	0
13 310.2 Power Generation Eq.	1,765	20	5.00%	88	0	88
14 311.2 Pumping Equipment	1,778	20	5.00%	89	0	89
15 339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	0	0	N.A.	0	0	0
18 304.3 Structures & Improvements	3,025	33	3.03%	92	0	92
19 320.3 Water Treatment Eq.	5,579	22	4.55%	254	0	254
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	0	0	N.A.	0	0	0
23 304.4 Structures & Improvements	39,462	33	3.03%	1,196	0	1,196
24 330.4 Distr. Reservoirs	11,148	37	2.70%	301	0	301
25 331.4 Transm. & Distribution	42,554	43	2.33%	990	0	990
26 333.4 Services	4,019	40	2.50%	100	0	100
27 334.4 Meters & Meter Installation	5,629	20	5.00%	281	0	281
28 335.4 Hydrants	0	45	2.22%	0	0	0
29 339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	205	0	N.A.	0	0	0
32 304.5 Structures & Improvements	1,017	40	2.50%	25	0	25
33 340.5 Office Furniture & Equipment	522	15	6.67%	35	0	35
34 340.51 Computer Equipment	806	6	16.67%	134	0	134
35 341.5 Transportation Equipment	693	6	16.67%	116	0	116
36 342.5 Stores Equipment	6	18	5.56%	0	0	0
37 343.5 Tools, Shop & Garage	263	16	6.25%	16	0	16
38 344.5 Laboratory Equipment	58	15	6.67%	4	0	4
39 345.5 Power Operated Equipment	342	12	8.33%	29	0	29
40 346.5 Communication Equipment	108	10	10.00%	11	0	11
41 347.5 Miscellaneous Equipment	37	15	6.67%	2	0	2
42 348.5 Other Tangible Plant	29	10	10.00%	3	0	3
43						
44 **INTANGIBLE PLANT**	98		2.53%	2	0	2
45 **SUPPLY & PUMPING**	18,658		0.97%	181	0	181
46 **WATER TREATMENT PLANT**	8,604		4.01%	345	0	345
47 **TRANSM. & DISTRIBUTION**	102,811		2.79%	2,869	0	2,869
48 **GENERAL PLANT**	4,086		9.19%	375	0	375
49						
51 **TOTAL DEPRECIATION EXPENSE**	134,257		2.81%	3,772	0	3,772
52 **AMORTIZATION OF CIAC**				(955)	0	(955)
53 **NON-USED AND USEFUL**				(788)	0	(788)
54 **NET DEPRECIATION EXPENSE - WATER**				2,030	0	2,030

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.53%	0	0	0
2 Line/Main Extension Fees	24,522	2.66%	653	0	653
3 Meter Installation Fees	6,031	5.00%	302	0	302
4 Contributed Lines	0	2.66%	0	0	0
5 Cont. Prty. Other Than Lines	0	2.95%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	30,553		955	0	955

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

(1)		(2)	(3)	(4)
		1991 COMPOSITE CIAC AMORT. RATE		
Line No.	WATER CIAC Classifications and Associated Plant Accounts	Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	115	3	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	0	0	N.A.
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	0	0	N.A.
8	310.2 Power Generation Eq.	1,765	88	5.00%
9	311.2 Pumping Equipment	1,778	89	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	3,025	92	3.03%
12	320.3 Water Treatment Eq.	5,579	254	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	11,148	301	2.70%
15	**COMPOSITE RATE**	23,410	827	3.53%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	39,462	1,196	3.03%
18	331.4 Transm. & Distribution	42,554	990	2.33%
19	335.4 Hydrants	0	0	N.A.
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	82,015	2,185	2.66%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	5,629	281	5.00%
24	**COMPOSITE RATE**	5,629	281	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	4,019	100	2.50%
27	**COMPOSITE RATE**	4,019	100	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	23,410	827	3.53%
30	Line / Main Extension Fees & Contri. lines (Line 21)	82,015	2,185	2.66%
31	Meter Installation Fees (Line 24)	5,629	281	5.00%
32	Service Installation Fees (Line 27)	4,019	100	2.50%
33	**COMPOSITE RATE**	115,073	3,395	2.95%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No.	Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	2	0	2	0.00%	0
4	339.1 Other Plant & Misc.	0	0	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	3	0	3	0.00%	0
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	0	0	0	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	0.00%	0
13	310.2 Power Generation Eq.	88	0	88	0.00%	0
14	311.2 Pumping Equipment	89	0	89	0.00%	0
15	339.2 Other Plant & Misc.	0	0	0	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	92	0	92	0.00%	0
19	320.3 Water Treatment Eq.	254	0	254	21.00%	53
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	1,196	0	1,196	41.00%	490
24	330.4 Distr. Reservoirs	301	0	301	81.00%	244
25	331.4 Transm. & Distribution	990	0	990	0.00%	0
26	333.4 Services	100	0	100	0.00%	0
27	334.4 Meters & Meter Insallation	281	0	281	0.00%	0
28	335.4 Hydrants	0	0	0	0.00%	0
29	339.4 Other Plant & Misc.	0	0	0	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	25	0	25	0.00%	0
33	340.5 Office Furniture & Equipment	35	0	35	0.00%	0
34	340.51 Computer Equipment	134	0	134	0.00%	0
35	341.5 Transportation Equipment	116	0	116	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	16	0	16	0.00%	0
38	344.5 Laboratory Equipment	4	0	4	0.00%	0
39	345.5 Power Operated Equipment	29	0	29	0.00%	0
40	346.5 Communication Equipment	11	0	11	0.00%	0
41	347.5 Miscellaneous Equipment	2	0	2	0.00%	0
42	348.5 Other Tangible Plant	3	0	3	0.00%	0
43						
44	**INTANGIBLE PLANT**	2	0	2		0
45	**SUPPLY & PUMPING**	181	0	181		0
46	**WATER TREATMENT PLANT**	345	0	345		53
47	**TRANSM. & DISTRIBUTION**	2,869	0	2,869		734
48	**GENERAL PLANT**	375	0	375		0
49						
51	**TOTAL**	**3,772**	**0**	**3,772**		**788**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**20.89%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	625	10	634	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	625	11	636		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	325	325		
6		0	0	0		
7	TOTAL	0	325	325		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		555	0	555		
11		0	0	0		
12	TOTAL	555	0	555		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,179	335	1,514		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,179	336	1,515		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Putnam / Beecher's Point
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	13,862	211	14,093	13,862	241	14,123	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	9,864	(285)	9,578	9,864	685	10,549	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	2,030	0	2,030	2,030	0	2,030	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	1,179	336	1,515	1,179	336	1,515	B-15 (W)	-
8	Pre Tax Operating Expenses	13,073	51	13,123	13,073	1,021	14,094	-	-
9	**TOTAL PRE-TAX INCOME**	**809**	**161**	**970**	**809**	**(780)**	**29**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	809	161	970	809	(780)	29	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	90,827	(1,979)	88,848	90,827	(1,858)	88,969	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	5,268	(115)	5,153	5,268	(108)	5,160	-	-
17	Total Taxable Income	(4,459)	275	(4,184)	(4,459)	(672)	(5,131)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**(1,678)**	**104**	**(1,574)**	**(1,678)**	**(253)**	**(1,931)**	-	-
20	Less:								
21	Parent Debt Adjustment	310	0	310	310	0	310	C-9 (W)	-
22	Investment Tax Credit	62	0	62	62	0	62	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**(2,049)**	**104**	**(1,946)**	**(2,049)**	**(253)**	**(2,302)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Beecher's Point

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	*Total Amortization Expense*	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			**0**	**0**	**0**		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	20.88%	0.00%	20.88%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Burnt Store - 2202

Charlotte / Lee County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	3,070,703	(29,451)	3,041,252	A-5 (W)
2 Utility Land & Land Rights	33,578	0	33,578	A-5 (W)
3 Non-Used & Useful	(1,532,957)	0	(1,532,957)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(710,595)	2,859	(707,736)	A-9 (W)
6 CIAC	(136,580)	0	(136,580)	A-12 (W)
7 Accumulated Amortization of CIAC	16,476	0	16,476	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	8,959	0	8,959	C-7 (W)
12 Working Capital Allowance	13,818	592	14,410	A-17 (W)
13 TOTAL WATER RATE BASE	763,401	(25,999)	737,402	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	3,070,703	(29,451)	3,041,252	A-5 (W)
2	Utility Land & Land Rights	33,578	0	33,578	A-5 (W)
3	Non-Used & Useful	(1,532,957)	0	(1,532,957)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(710,595)	2,859	(707,736)	A-9 (W)
6	CIAC	(136,580)	0	(136,580)	A-12 (W)
7	Accumulated Amortization of CIAC	16,476	0	16,476	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	8,959	0	8,959	C-7 (W)
12	Working Capital Allowance	13,818	(193)	13,625	A-17 (W)
13	**TOTAL WATER RATE BASE**	**763,401**	**(26,784)**	**736,617**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(58,902)	0	(29,451)	A-5 (W)
3					
4	2.				
5					
6					
7		(58,902)	0	(29,451)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	3,094	3,094	3,094	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(469)	(235)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software. which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		3,094	2,625	2,859	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(193)	(193)	(193)	A-17 (W)
38					
39	2.				
40					
41					
42		(193)	(193)	(193)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	592	592	592	A-17 (W)
45					
46	2.				
47					
48					
49		592	592	592	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(56,001)	2,432	(26,784)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(55,216)	3,217	(25,999)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 21632 ENDED 12/20/88**	**3,068,317**
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/20/88 BALANCE**	3,068,317
12	1988 Additions	35,916
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	35,916
16	**12/31/88 BALANCE**	3,104,233
17	1989 Additions	45,784
18	1989 Retirements	934
19	1989 Adjustments	0
20	1989 Net Additions	44,850
21	**12/31/89 BALANCE**	3,149,083
22	1990 Additions (A/C 101)	31,927
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	(24,735)
26	1990 Net Additions	7,192
27	**12/31/90 BALANCE**	3,156,275
28	1990 General Plant Reallocation Adjustments *	(35,081)
29	**12/31/90 ADJUSTED BALANCE**	3,121,194
30	1991 Additions (A/C 101)	(33,825)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(33,825)
35	**12/31/91 BALANCE**	3,087,369

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	58,902	(58,902)	0	0	(58,902)	0	0	29,451	(29,451)	0
3 302.1 Franchises	578	300	0	878	0	0	878	728	0	728
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	32,601	0	0	32,601	0	0	32,601	32,601	0	32,601
7 304.2 Structures & Improvements	17,974	0	0	17,974	0	0	17,974	17,974	0	17,974
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	24,972	3,940	0	28,912	0	0	28,912	26,942	0	26,942
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	33,715	0	0	33,715	0	0	33,715	33,715	0	33,715
13 310.2 Power Generation Eq.	2,027	21	0	2,048	0	0	2,048	2,037	0	2,037
14 311.2 Pumping Equipment	150,948	228	0	151,176	0	0	151,176	151,062	0	151,062
15 339.2 Other Plant & Misc.	128	0	0	128	0	0	128	128	0	128
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	16,230	188	0	16,419	0	0	16,419	16,325	0	16,325
19 320.3 Water Treatment Eq.	356,827	5,683	0	362,510	0	0	362,510	359,669	0	359,669
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	131,570	0	0	131,570	0	0	131,570	131,570	0	131,570
25 331.4 Transm. & Distribution	2,243,717	(754)	0	2,242,963	0	0	2,242,963	2,243,340	0	2,243,340
26 333.4 Services	12,477	3,081	0	15,558	0	0	15,558	14,017	0	14,017
27 334.4 Meters & Meter Insallation	19,787	10,898	0	30,685	0	0	30,685	25,236	0	25,236
28 335.4 Hydrants	0	0	0	0	0	0	0	0	0	0
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	994	(33)	0	960	0	0	960	977	0	977
32 304.5 Structures & Improvements	4,792	118	0	4,911	0	0	4,911	4,851	0	4,851
33 340.5 Office Furniture & Equipme	2,469	40	0	2,509	0	0	2,509	2,489	0	2,489
34 340.51 Computer Equipment	3,255	1,181	0	4,436	0	0	4,436	3,846	0	3,846
35 341.5 Transportation Equipment	3,183	246	0	3,429	0	0	3,429	3,306	0	3,306
36 342.5 Stores Equipment	24	6	0	30	0	0	30	27	0	27
37 343.5 Tools, Shop & Garage	1,264	(23)	0	1,241	0	0	1,241	1,253	0	1,253
38 344.5 Laboratory Equipment	268	19	0	287	0	0	287	277	0	277
39 345.5 Power Operated Equipment	1,707	(147)	0	1,560	0	0	1,560	1,633	0	1,633
40 346.5 Communication Equipment	496	39	0	535	0	0	535	515	0	515
41 347.5 Miscellaneous Equipment	155	40	0	194	0	0	194	175	0	175
42 348.5 Other Tangible Plant	133	7	0	140	0	0	140	137	0	137
43										
44 **INTANGIBLE PLANT**	59,481	(58,602)	0	878	(58,902)	0	878	30,179	(29,451)	728
45 **SUPPLY & PUMPING**	262,365	4,189	0	266,554	0	0	266,554	264,459	0	264,459
46 **WATER TREATMENT PLANT**	373,057	5,871	0	378,929	0	0	378,929	375,993	0	375,993
47 **TRANSM. & DISTRIBUTION**	2,407,551	13,225	0	2,420,776	0	0	2,420,776	2,414,164	0	2,414,164
48 **GENERAL PLANT**	18,739	1,492	0	20,232	0	0	20,232	19,486	0	19,486
49										
50 **TOTAL PLANT IN SERVICE**	3,121,194	(33,825)	0	3,087,369	(58,902)	0	3,087,369	3,104,281	(29,451)	3,074,830
51 **LAND & LAND RIGHTS**	33,595	(33)	0	33,561	0	0	33,561	33,578	0	33,578
52 **TOTAL PIS LESS LAND**	3,087,599	(33,792)	0	3,053,807	(58,902)	0	3,053,807	3,070,703	(29,451)	3,041,252

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0	0	0	0%	0
3	302.1 Franchises	728	0	0	728	0%	0
4	339.1 Other Plant & Misc.	0	0	0	0	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	32,601	0	0	32,601	0%	0
7	304.2 Structures & Improvements	17,974	0	0	17,974	5%	899
8	305.2 Collect. & Impound.	0	0	0	0	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	26,942	0	0	26,942	5%	1,347
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	33,715	0	0	33,715	5%	1,686
13	310.2 Power Generation Eq.	2,037	0	0	2,037	0%	0
14	311.2 Pumping Equipment	151,062	0	0	151,062	5%	7,553
15	339.2 Other Plant & Misc.	128	0	0	128	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0	0	0	0%	0
18	304.3 Structures & Improvements	16,325	0	0	16,325	0%	0
19	320.3 Water Treatment Eq.	359,669	0	0	359,669	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	0	0	0%	0
23	304.4 Structures & Improvements	0	0	0	0	0%	0
24	330.4 Distr. Reservoirs	131,570	0	0	131,570	50%	65,785
25	331.4 Transm. & Distribution	2,243,340	0	0	2,243,340	86%	1,929,272
26	333.4 Services	14,017	0	0	14,017	0%	0
27	334.4 Meters & Meter Insallation	25,236	0	0	25,236	0%	0
28	335.4 Hydrants	0	0	0	0	0%	0
29	339.4 Other Plant & Misc.	0	0	0	0	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	977	0	0	977	0%	0
32	304.5 Structures & Improvements	4,851	0	0	4,851	0%	0
33	340.5 Office Furniture & Equipment	2,489	0	0	2,489	0%	0
34	340.51 Computer Equipment	3,846	0	0	3,846	0%	0
35	341.5 Transportation Equipment	3,306	0	0	3,306	0%	0
36	342.5 Stores Equipment	27	0	0	27	0%	0
37	343.5 Tools, Shop & Garage	1,253	0	0	1,253	0%	0
38	344.5 Laboratory Equipment	277	0	0	277	0%	0
39	345.5 Power Operated Equipment	1,633	0	0	1,633	0%	0
40	346.5 Communication Equipment	515	0	0	515	0%	0
41	347.5 Miscellaneous Equipment	175	0	0	175	0%	0
42	348.5 Other Tangible Plant	137	0	0	137	0%	0
43							
44	**INTANGIBLE PLANT**	728	0	0	728		0
45	**SUPPLY & PUMPING**	264,459	0	0	264,459		11,485
46	**WATER TREATMENT PLANT**	375,993	0	0	375,993		0
47	**TRANSM. & DISTRIBUTION**	2,414,164	0	0	2,414,164		1,995,057
48	**GENERAL PLANT**	19,486	0	0	19,486		0
49							
50	**TOTAL PLANT IN SERVICE**	**3,074,830**	**0**	**0**	**3,074,830**		**2,006,542**
51	**LAND & LAND RIGHTS**	**33,578**	**0**	**0**	**33,578**		**0**
52	**TOTAL PIS LESS LAND**	**3,041,252**	**0**	**0**	**3,041,252**		**2,006,542**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**65.26%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	2,006,542	0	2,006,542	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(473,585)	0	(473,585)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	1,532,957	0	1,532,957	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 21632 ENDED 12/20/88**	**497,381**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/20/88 BALANCE**	497,381
12	1988 Additions	451
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	451
16	**12/31/88 BALANCE**	497,832
17	1989 Additions	88,225
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	88,225
21	**12/31/89 BALANCE**	586,057
22	1990 Additions	87,904
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	87,904
26	**12/31/90 BALANCE**	673,961
27	1990 General Plant Reallocation Adjustments *	(6,394)
28	**12/31/90 ADJUSTED BALANCE**	667,567
29	1991 Additions	86,057
30	1991 Retirements	0
31	1991 Adjustments	(2,625)
32	1991 Net Additions	83,432
33	**12/31/91 BALANCE**	750,999

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-6 (W)
Supporting Schedule: B-13 (W)

Line No.	Account No. and Name	(2) Balance Ended 12/31/90	(3) Net Additions *	(4) Balance Ended 12/31/91	(5) 1991 Utility Adjustments Beginning	(6) 1991 Utility Adjustments Ending	(7) Adjusted Balance 12/31/91	(8) AVERAGE 1991 ACCUM. DEPR. Per Books	(9) Utility Adjustments	(10) Adj. Util. Balance
		1991 ACCUMULATED DEPRECIATION								
1	**INTANGIBLE PLANT**									
2	301.1 Organization	3,094	0	3,094	(3,094)	(3,094)	(0)	3,094	(3,094)	(0)
3	302.1 Franchises	7	18	25	0	0	25	16	0	16
4	339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	3,224	545	3,768	0	0	3,768	3,496	0	3,496
8	305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,629	898	5,527	0	0	5,527	5,078	0	5,078
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	5,957	963	6,921	0	0	6,921	6,439	0	6,439
13	310.2 Power Generation Eq.	317	102	419	0	0	419	368	0	368
14	311.2 Pumping Equipment	32,685	7,553	40,239	0	0	40,239	36,462	0	36,462
15	339.2 Other Plant & Misc.	25	5	30	0	0	30	28	0	28
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,903	495	3,398	0	0	3,398	3,150	0	3,150
19	320.3 Water Treatment Eq.	74,803	16,349	91,152	0	0	91,152	82,978	0	82,978
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**									
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs	22,733	3,556	26,289	0	0	26,289	24,511	0	24,511
25	331.4 Transm. & Distribution	507,351	52,171	559,522	0	0	559,522	533,437	0	533,437
26	333.4 Services	289	350	639	0	0	639	464	0	464
27	334.4 Meters & Meter Insallation	3,420	1,262	4,682	0	0	4,682	4,051	0	4,051
28	335.4 Hydrants	0	0	0	0	0	0	0	0	0
29	339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	634	121	755	0	0	755	694	0	694
33	340.5 Office Furniture & Equipment	797	166	963	0	0	963	880	0	880
34	340.51 Computer Equipment	409	641	1,050	0	469	1,519	729	235	964
35	341.5 Transportation Equipment	2,014	551	2,565	0	0	2,565	2,289	0	2,289
36	342.5 Stores Equipment	7	2	9	0	0	9	8	0	8
37	343.5 Tools, Shop & Garage	572	78	650	0	0	650	611	0	611
38	344.5 Laboratory Equipment	120	18	138	0	0	138	129	0	129
39	345.5 Power Operated Equipment	1,305	136	1,441	0	0	1,441	1,373	0	1,373
40	346.5 Communication Equipment	191	52	242	0	0	242	217	0	217
41	347.5 Miscellaneous Equipment	27	12	39	0	0	39	33	0	33
42	348.5 Other Tangible Plant	54	14	68	0	0	68	61	0	61
43										
44	**INTANGIBLE PLANT**	3,101	18	3,119	(3,094)	(3,094)	25	3,110	(3,094)	16
45	**SUPPLY & PUMPING**	46,838	10,066	56,904	0	0	56,904	51,871	0	51,871
46	**WATER TREATMENT PLANT**	77,707	16,843	94,550	0	0	94,550	86,128	0	86,128
47	**TRANSM. & DISTRIBUTION**	533,793	57,339	591,132	0	0	591,132	562,463	0	562,463
48	**GENERAL PLANT**	6,128	1,790	7,918	0	469	8,388	7,023	235	7,258
49										
50	**TOTAL WATER ACCUM. DEP.**	667,567	86,057	753,624	(3,094)	(2,625)	750,999	710,595	(2,859)	707,736

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	16	0	16	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	3,496	0	3,496	5%	175
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	5,078	0	5,078	5%	254
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	6,439	0	6,439	5%	322
13 310.2 Power Generation Eq.	368	0	368	0%	0
14 311.2 Pumping Equipment	36,462	0	36,462	5%	1,823
15 339.2 Other Plant & Misc.	28	0	28	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	3,150	0	3,150	0%	0
19 320.3 Water Treatment Eq.	82,978	0	82,978	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	24,511	0	24,511	50%	12,255
25 331.4 Transm. & Distribution	533,437	0	533,437	86%	458,756
26 333.4 Services	464	0	464	0%	0
27 334.4 Meters & Meter Installation	4,051	0	4,051	0%	0
28 335.4 Hydrants	0	0	0	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	694	0	694	0%	0
33 340.5 Office Furniture & Equipment	880	0	880	0%	0
34 340.51 Computer Equipment	964	0	964	0%	0
35 341.5 Transportation Equipment	2,289	0	2,289	0%	0
36 342.5 Stores Equipment	8	0	8	0%	0
37 343.5 Tools, Shop & Garage	611	0	611	0%	0
38 344.5 Laboratory Equipment	129	0	129	0%	0
39 345.5 Power Operated Equipment	1,373	0	1,373	0%	0
40 346.5 Communication Equipment	217	0	217	0%	0
41 347.5 Miscellaneous Equipment	33	0	33	0%	0
42 348.5 Other Tangible Plant	61	0	61	0%	0
43					
44 **INTANGIBLE PLANT**	16	0	16		0
45 **SUPPLY & PUMPING**	51,871	0	51,871		2,574
46 **WATER TREATMENT PLANT**	86,128	0	86,128		0
47 **TRANSM. & DISTRIBUTION**	562,463	0	562,463		471,011
48 **GENERAL PLANT**	7,258	0	7,258		0
49					
50 **TOTAL**	707,736	0	707,736		473,585
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				66.92%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 21632 ENDED 12/20/89**	69,665
2	***BALANCE ENDED 12/31/77***	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	***12/31/78 BALANCE***	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	***12/31/79 BALANCE***	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	***12/31/80 BALANCE***	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	***12/31/81 BALANCE***	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	***12/31/82 BALANCE***	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	***12/31/83 BALANCE***	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	***12/31/84 BALANCE***	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	***12/31/85 BALANCE***	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/20/88 BALANCE**	**69,665**
12	1988 Additions	929
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	929
16	**12/31/88 BALANCE**	**70,594**
17	1989 Additions	22,430
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	22,430
21	**12/31/89 BALANCE**	**93,024**
22	1990 Additions	38,672
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	38,672
26	**12/31/90 BALANCE**	**131,696**
27	1991 Additions	9,768
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	9,768
31	**12/31/91 BALANCE**	**141,464**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	67,678	0	67,678	0	0	67,678	67,678	0	67,678
2 Line/Main Extension Fees	1,987	0	1,987	0	0	1,987	1,987	0	1,987
3 Meter Installation Fees	62,031	9,768	71,799	0	0	71,799	66,915	0	66,915
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER CIAC	131,696	9,768	141,464	0	0	141,464	136,580	0	136,580

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 21632 ENDED 12/20/88**	**4,648**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/20/88 BALANCE**	4,648
12	1988 Additions	23
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	23
16	**12/31/88 BALANCE**	4,671
17	1989 Additions	3,743
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,743
21	**12/31/89 BALANCE**	8,414
22	1990 Additions	4,971
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,971
26	**12/31/90 BALANCE**	13,385
27	1991 Additions	6,180
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	6,180
31	**12/31/91 BALANCE**	19,565

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	8,912	2,788	11,700	0	0	11,700	10,306	0	10,306
2 Line/Main Extension Fees	226	46	272	0	0	272	249	0	249
3 Meter Installation Fees	4,248	3,346	7,594	0	0	7,594	5,921	0	5,921
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	13,386	6,180	19,566	0	0	19,566	16,476	0	16,476

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	0
16		
17	__/__/__ **BALANCE**	0

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	110,542	(1,542)	109,000	110,542	4,739	115,281	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	**13,818**	**(193)**	**13,625**	**13,818**	**592**	**14,410**	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	*265,328,253*	*247,523,061*
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	*1991*	Supporting *Schedules*	Recap *Schedules*
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	65.26%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	66.92%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Burnt Store - 2202

Charlotte / Lee County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	158,526	78,839	237,365	52,973	290,338	22.32%	B-4, B-3 (W)
3	Other Revenues	790	370	1,160	0	1,160		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**159,316**	**79,209**	**238,525**	**52,973**	**291,498**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	110,542	4,739	115,281	0	115,281		B-5 (W)
6	Depreciation, net of CIAC Amort.	32,734	0	32,734	0	32,734		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	28,502	6,481	34,983	2,384	37,366		B-15, B-3 (W)
9	Provision For Income Taxes	(24,388)	26,152	1,763	19,037	20,800		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**147,389**	**37,371**	**184,760**	**21,420**	**206,181**		
11	**NET OPERATING INCOME:**	**11,928**	**41,837**	**53,765**	**31,552**	**85,317**		
12	**RATE BASE**	**763,401**		**737,402**		**737,402**		A-1 (W)
13	**RATE OF RETURN**	**1.56%**		**7.29%**		**11.57%**		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than *an acquisition adjustment*, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	158,526	78,839	237,365	38,717	276,082	16.31%	B-4, B-3 (W)
3 Other Revenues	790	0	790	0	790		B-4 (W)
4 **TOTAL OPERATING REVENUES**	159,316	78,839	238,155	38,717	276,872		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	110,542	(1,542)	109,000	0	109,000		B-5 (W)
6 Depreciation, net of CIAC Amort.	32,734	0	32,734	0	32,734		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	28,502	6,464	34,966	1,742	36,708		B-15, B-3 (W)
9 Provision For Income Taxes	(24,388)	28,393	4,005	13,914	17,918		B-16, B-3 (W)
10 *TOTAL OPERATING EXPENSES*	147,389	33,315	180,704	15,656	196,360		
11 **NET OPERATING INCOME:**	11,928	45,523	57,451	23,061	80,512		
12 **RATE BASE**	763,401		736,617		736,617		A-1 (W)
13 **RATE OF RETURN**	1.56%		7.80%		10.93%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991	(3) FINAL 1991	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.33% (A)	12.83%	D-1 (W)	B-1 (W)
3	Rate of Return (%)	10.93% (B)	11.57%	D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	736,617	737,402	A-1 (W)	-
5	Required Income (L3 x L4)	80,512	85,317	-	-
6	Adjusted Income under Present Rates	57,451	53,765	B-1 (W)	-
7	Income Deficiency (L5 - L6)	23,061	31,552	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	36,975	50,589	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	38,717	52,973	-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**				
13	Revenue Increase before RAF (L9)	36,975	50,589	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	13,914	19,037	-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	1,742	2,384	-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**				
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	23,061	31,552		B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	11.33%	5.11%
25	Adjustment for Gas	-2.41%	11.33%	-0.27%
26	**TOTAL**	100.00%		10.93%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	78,839	79,209	B-4 (W)
3				
4	2.			
5				
6				
7		**78,839**	**79,209**	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(1,542)	(1,542)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		816	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		174	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		310	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(24)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		3,322	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,684	B-5 (W)
22				
23				
24		**(1,542)**	**4,739**	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		**0**	**0**	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		**0**	**0**	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	3,548	3,564	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	2,916	2,916	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		**6,464**	**6,481**	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	28,393	26,152	B-16 (W)
48				
49	2.			
50				
51				
52		**28,393**	**26,152**	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	**45,523**	**41,837**	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)
	1991 REVENUES (PRESENT)		
Line No. Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1 WATER SALES:			
2 460 Unmetered Water Revenue	0	0	
3 461.1 Metered - Residential	(33,929)	0	
4 461.2 Metered - Commercial	112,483	0	
5 461.3 Metered - Industrial	0	0	
6 461.4 Metered - Pubic Authorities	16,593	0	
7 461.5 Metered - Multi-Family	64,496	0	
8 SUBTOTAL WATER SALES	159,644	75,318	234,962
9 OTHER WATER SALES:			
10 462.1 Public Fire Protection	0	0	
11 462.2 Private Fire Protection	2,403	0	
12 464 Other Sales - Public Authorities	0	0	
13 465 Irrigation Customers	0	0	
14 466 Sales for Resale	0	0	
15 467 Interdepartmental Sales	0	0	
475 Unbilled Revenues	(3,520)	0	
16 SUBTOTAL OTHER WATER SALES	(1,117)	3,520	2,403
17 TOTAL WATER SALES	158,526	78,839	237,365
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	790	0	
21 472 Rents from Water Property	0	0	
22 473 Interdepartmental Rents	0	0	
23 474 Other Water Revenues	0	0	
24 TOTAL OTHER WATER REVENUES	790	370	1,160
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	159,316	78,839	238,155
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	159,316	79,209	238,525

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	33,794	1,923	35,717	28,574	1,429	30,002	1,309	204	1,513	3,912	291	4,203
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	9,108	(710)	8,398	7,316	(1,678)	5,638	375	(105)	270	1,417	1,074	2,490
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	30,403	7	30,410	30,336	0	30,336	0	6	6	67	1	68
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	11,982	435	12,417	11,982	435	12,417	0	0	0	0	0	0
8	620 Materials and Supplies	10,261	400	10,662	9,925	360	10,285	13	22	34	324	19	342
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	315	13	328	0	0	0	0	0	0	315	13	328
11	633 Contractual Services - Legal	128	8	136	0	0	0	0	0	0	128	8	136
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	9,012	332	9,344	8,859	322	9,181	0	0	0	153	10	163
14	641 Rental of Building/Real Prop.	108	32	140	48	2	49	0	0	0	61	30	91
15	642 Rental of Equipment	168	6	174	166	6	172	0	0	0	2	0	2
16	650 Transportation Expense	2,714	108	2,822	2,710	98	2,808	2	8	10	2	1	3
17	656 Insurance - Vehicle	186	31	217	0	0	0	0	0	0	186	31	217
18	657 Insurance - General Liability	216	24	240	0	0	0	0	0	0	216	24	240
19	658 Insurance - Workman's Comp.	4	1,174	1,178	0	995	995	0	47	47	4	132	137
20	659 Insurance - Other	126	5	132	0	0	0	0	0	0	126	5	132
21	660 Advertising Expense	13	1	14	0	0	0	0	0	0	13	1	14
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	816	816	0	0	0	0	0	0	0	816	816
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	339	22	361	0	0	0	339	22	361	0	0	0
25	675 Miscellaneous Expenses	1,664	111	1,775	(0)	(0)	(0)	2	8	10	1,661	103	1,765
26	**TOTAL WATER O&M EXPENSES**	**110,542**	**4,739**	**115,281**	**99,915**	**1,968**	**101,883**	**2,040**	**211**	**2,251**	**8,587**	**2,560**	**11,147**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	33,794	1,923	35,717	28,574	1,429	30,002	1,309	204	1,513	3,912	291	4,203
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	9,108	(710)	8,398	7,316	(1,678)	5,638	375	(105)	270	1,417	1,074	2,490
31	**TOTAL WATER LABOR COSTS**	**42,902**	**1,213**	**44,115**	**35,890**	**(250)**	**35,640**	**1,684**	**99**	**1,782**	**5,329**	**1,364**	**6,693**

0388

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	33,794	0	33,794	28,574	0	28,574	1,309	0	1,309	3,912	0	3,912
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	9,108	(2,674)	6,434	7,316	(1,876)	5,440	375	(126)	249	1,417	(672)	745
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	30,403	0	30,403	30,336	0	30,336	0	0	0	67	0	67
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	11,982	0	11,982	11,982	0	11,982	0	0	0	0	0	0
8 620 Materials and Supplies	10,261	0	10,261	9,925	0	9,925	13	0	13	324	0	324
9 631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10 632 Contractual Services - Acct.	315	0	315	0	0	0	0	0	0	315	0	315
11 633 Contractual Services - Legal	128	0	128	0	0	0	0	0	0	128	0	128
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	9,012	0	9,012	8,859	0	8,859	0	0	0	153	0	153
14 641 Rental of Building/Real Prop.	108	0	108	48	0	48	0	0	0	61	0	61
15 642 Rental of Equipment	168	0	168	166	0	166	0	0	0	2	0	2
16 650 Transportation Expense	2,714	0	2,714	2,710	0	2,710	2	0	2	2	0	2
17 656 Insurance - Vehicle	186	0	186	0	0	0	0	0	0	186	0	186
18 657 Insurance - General Liability	216	0	216	0	0	0	0	0	0	216	0	216
19 658 Insurance - Workman's Comp.	4	1,131	1,135	0	960	960	0	44	44	4	127	131
20 659 Insurance - Other	126	0	126	0	0	0	0	0	0	126	0	126
21 660 Advertising Expense	13	0	13	0	0	0	0	0	0	13	0	13
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	339	0	339	0	0	0	339	0	339	0	0	0
25 675 Miscellaneous Expenses	1,664	0	1,664	(0)	0	(0)	2	0	2	1,661	0	1,661
26 **TOTAL WATER O&M EXPENSES**	**110,542**	**(1,542)**	**109,000**	**99,915**	**(916)**	**98,999**	**2,040**	**(82)**	**1,958**	**8,587**	**(544)**	**8,042**
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	33,794	0	33,794	28,574	0	28,574	1,309	0	1,309	3,912	0	3,912
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	9,108	(2,674)	6,434	7,316	(1,876)	5,440	375	(126)	249	1,417	(672)	745
31 **TOTAL WATER LABOR COSTS**	**42,902**	**(2,674)**	**40,228**	**35,890**	**(1,876)**	**34,014**	**1,684**	**(126)**	**1,558**	**5,329**	**(672)**	**4,657**

0389

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	4,493	2,408	2,839	2,263	2,383	2,086	2,532	2,566	2,740	1,969	3,203	4,313	33,794	0	33,794	1,923	35,717
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	1,123	719	907	612	637	589	690	791	762	544	893	842	9,108	(2,674)	6,434	(710)	8,398
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	(3,867)	2,596	3,428	3,325	3,003	2,761	2,516	2,320	2,157	2,335	2,682	7,145	30,403	0	30,403	7	30,410
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	2,794	(48)	2,159	1,992	594	934	116	1,612	0	(201)	1,496	534	11,982	0	11,982	435	12,417
8	620.1-8 Materials and Supplies	(1,164)	3,902	375	174	88	446	1,292	54	129	3,476	1,441	48	10,261	0	10,261	400	10,662
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.1-8 Contractual Services - Acct.	23	27	25	26	27	26	27	25	27	27	24	32	315	0	315	13	328
11	633.1-8 Contractual Services - Legal	9	11	10	10	11	11	11	10	11	11	10	13	128	0	128	8	136
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	35	37	635	955	2,067	280	(526)	1,118	359	436	1,077	2,538	9,012	0	9,012	332	9,344
14	641.1-8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	5	5	5	5	54	108	0	108	32	140
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	166	0	0	0	168	0	168	6	174
16	650.1-8 Transportation Expense	343	157	276	300	127	132	346	139	226	161	183	323	2,714	0	2,714	108	2,822
17	656.1-8 Insurance - Vehicle	13	16	15	15	16	15	16	15	16	16	14	19	186	0	186	31	217
18	657.1-8 Insurance - General Liability	16	18	17	18	18	18	19	17	18	19	16	22	216	0	216	24	240
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	1,131	1,135	1,174	1,178
20	659.1-8 Insurance - Other	9	11	10	10	11	10	11	10	11	11	10	13	126	0	126	5	132
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	1	14
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	816	816
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	19	28	34	27	29	23	27	29	24	28	32	40	339	0	339	22	361
25	675.1-8 Miscellaneous Expenses	120	142	134	136	141	138	145	131	140	145	126	168	1,664	0	1,664	111	1,775
26	**TOTAL WATER O&M EXPENSES**	**3,970**	**10,029**	**10,873**	**9,870**	**9,158**	**7,476**	**7,229**	**8,842**	**6,791**	**8,985**	**11,213**	**16,106**	**110,542**	**(1,542)**	**109,000**	**4,739**	**115,281**

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	33,794	1,923	35,717
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	9,108	(710)	8,398
31	**TOTAL WATER LABOR COSTS**	42,902	1,213	44,115

0390

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 DIRECT O & M				
1	601.1-6 Salaries & Wages - Employees	4,140	1,968	2,393	1,838	1,940	1,673	2,089	2,147	2,318	1,518	2,785	3,765	28,574	0	28,574	1,429	30,002
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	1,001	567	756	466	485	446	537	648	616	389	751	655	7,316	(1,876)	5,440	(1,678)	5,638
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	(3,871)	2,591	3,423	3,319	2,998	2,755	2,511	2,315	2,151	2,329	2,677	7,138	30,336	0	30,336	0	30,336
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	2,794	(48)	2,159	1,992	594	934	116	1,612	0	(201)	1,496	534	11,982	0	11,982	435	12,417
8	620.1-6 Materials and Supplies	(1,188)	3,873	348	147	60	419	1,263	27	101	3,447	1,415	14	9,925	0	9,925	360	10,285
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	24	24	623	943	2,055	268	(539)	1,106	347	423	1,066	2,523	8,859	0	8,859	322	9,181
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	48	48	0	48	2	49
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	166	0	0	0	166	0	166	6	172
16	650.1-6 Transportation Expense	343	156	276	300	127	132	346	139	225	161	183	323	2,710	0	2,710	98	2,808
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	960	960	995	995
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	(0)	(0)	0	(0)	(0)	0	0	(0)	0	(0)	0	(0)	(0)	(0)
26	**TOTAL WATER DIRECT O&M EXPENSES**	**3,242**	**9,131**	**9,977**	**9,005**	**8,257**	**6,626**	**6,322**	**7,993**	**5,924**	**8,065**	**10,372**	**15,000**	**99,915**	**(916)**	**98,999**	**1,968**	**101,883**

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	28,574	1,429	30,002
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	7,316	(1,676)	5,638
31	**TOTAL WATER DIRECT LABOR COSTS**	**35,890**	**(250)**	**35,640**

0391

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	72	106	131	105	113	90	103	112	91	109	124	153	1,309	0	1,309	204	1,513
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	21	30	37	30	32	26	29	32	26	31	35	44	375	(126)	249	(105)	270
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	6
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	22	34
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	8	10
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	44	44	47	47
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	19	28	34	27	29	23	27	29	24	28	32	40	339	0	339	22	361
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	8	10
26	TOTAL WATER CUSTOMER ACCOUNTS	112	166	204	164	176	140	160	175	142	170	193	239	2,040	(82)	1,958	211	2,251

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,309	204	1,513
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	375	(105)	270
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,684	99	1,782

0392

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 A & G				
1	601.8 Salaries & Wages - Employees	281	333	315	319	330	324	340	307	330	342	295	395	3,912	0	3,912	291	4,203
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	102	121	114	116	120	117	123	111	120	124	107	143	1,417	(672)	745	1,074	2,490
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	5	6	5	5	6	6	6	5	6	6	5	7	67	0	67	1	68
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	23	28	26	26	27	27	28	25	27	28	24	33	324	0	324	19	342
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	23	27	25	26	27	26	27	25	27	27	24	32	315	0	315	13	328
11	633.8 Contractual Services - Legal	9	11	10	10	11	11	11	10	11	11	10	13	128	0	128	8	136
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	11	13	12	12	13	13	13	12	13	13	12	15	153	0	153	10	163
14	641.8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	30	91
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	1	3
17	656.8 Insurance - Vehicle	13	16	15	15	16	15	16	15	16	16	14	19	186	0	186	31	217
18	657.8 Insurance - General Liability	16	18	17	18	18	18	19	17	18	19	16	22	216	0	216	24	240
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	127	131	132	137
20	659.8 Insurance - Other	9	11	10	10	11	10	11	10	11	11	10	13	126	0	126	5	132
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	1	14
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	816	816
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	119	142	134	135	140	137	144	130	140	145	125	168	1,661	0	1,661	103	1,765
26	**TOTAL WATER A&G EXPENSES**	617	732	691	700	725	710	746	674	725	750	648	867	8,587	(544)	8,042	2,560	11,147

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	3,912	291	4,203
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,417	1,074	2,490
31	**TOTAL WATER A&G LABOR COSTS**	5,329	1,364	6,693

0393

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-8 Salaries & Wages - Employees	33,794	0	33,794	33,794	0	0	95	152	(24)	34,017	1,701	0	1,923	35,717
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	9,108	(2,674)	6,434	9,108	(2,674)	0	25	20	0	6,479	235	1,684	(710)	8,398
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	30,403	0	30,403	30,403	0	0	1	6	0	30,410	0	0	7	30,410
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	11,982	0	11,982	11,982	0	0	0	0	0	11,982	435	0	435	12,417
8	620.1-8 Materials and Supplies	10,261	0	10,261	10,261	0	0	4	23	0	10,288	373	0	400	10,662
9	631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10	632.1-8 Contractual Services - Acct.	315	0	315	315	0	0	2	0	0	316	11	0	13	328
11	633.1-8 Contractual Services - Legal	128	0	128	128	0	0	3	0	0	131	5	0	8	136
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	9,012	0	9,012	9,012	0	0	5	0	0	9,017	327	0	332	9,344
14	641.1-8 Rental of Building/Real Prop.	108	0	108	108	0	0	0	27	0	136	5	0	32	140
15	642.1-8 Rental of Equipment	168	0	168	168	0	0	0	0	0	168	6	0	6	174
16	650.1-8 Transportation Expense	2,714	0	2,714	2,714	0	0	1	8	0	2,723	99	0	108	2,822
17	656.1-8 Insurance - Vehicle	186	0	186	186	0	0	5	19	0	209	8	0	31	217
18	657.1-8 Insurance - General Liability	216	0	216	216	0	0	4	11	0	231	8	0	24	240
19	658.1-8 Insurance - Workman's Comp.	4	1,131	1,135	4	1,131	0	0	1	0	1,137	41	0	1,174	1,178
20	659.1-8 Insurance - Other	126	0	126	126	0	0	1	0	0	127	5	0	5	132
21	660.1-8 Advertising Expense	13	0	13	13	0	0	0	0	0	14	1	0	1	14
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	816	0	0	0	816	0	0	816	816
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	339	0	339	339	0	0	0	22	0	361	0	0	22	361
25	675.1-8 Miscellaneous Expenses	1,664	0	1,664	1,664	0	0	27	22	0	1,713	62	0	111	1,775
26	TOTAL WATER O&M EXPENSES	110,542	(1,542)	109,000	110,542	(1,542)	816	174	310	(24)	110,275	3,922	1,684	4,739	115,281

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workmen's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (490.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0394

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	28,574		28,574	28,574						28,574	1,429		1,429	30,002
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	7,316	(1,876)	5,440	7,316	(1,876)					5,440	197		(1,678)	5,638
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	30,336		30,336	30,336						30,336			0	30,336
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	11,982		11,982	11,982						11,982	435		435	12,417
8 620.1-6 Materials and Supplies	9,925		9,925	9,925						9,925	360		360	10,285
9 * 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	8,859		8,859	8,859						8,859	322		322	9,181
14 641.1-6 Rental of Building/Real Prop.	48		48	48						48	2		2	49
15 642.1-6 Rental of Equipment	166		166	166						166	6		6	172
16 650.1-6 Transportation Expense	2,710		2,710	2,710						2,710	98		98	2,808
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	960	960	0	960					960	35		995	995
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	(0)		(0)	(0)						(0)	(0)		(0)	(0)
26 TOTAL WATER DIRECT O&M EXPENSES	99,915	(916)	98,999	99,915	(916)	0	0	0	0	98,999	2,984	0	1,968	101,883

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0395

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add. Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL *ADJUSTED* FINAL O&M
1 601.7 Salaries & Wages - Employees	1,309		1,309	1,309				145	(13)	1,440	72		204	1,513
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	375	(126)	249	375	(126)			11		260	9		(105)	270
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				6		6			6	6
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	13		13	13				20		33	1		22	34
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	2		2	2				8		10	0		8	10
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	44	44	0	44			1		45	2		47	47
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	339		339	339				22		361			22	361
25 675.7 Miscellaneous Expenses	2		2	2				8		10	0		8	10
26 TOTAL WATER CUST ACCT EXPENSES	2,040	(82)	1,958	2,040	(82)	0	0	221	(13)	2,166	85	0	211	2,251

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (490.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): *Total of O&M adjustments to books for rate case purposes.*
Col (15): Total O&M expenses requested in Final Rates.

0396

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	3,912		3,912	3,912			95	7	(12)	4,003	200		291	4,203
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,417	(672)	745	1,417	(672)		25	8		778	28	1,684	1,074	2,490
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	67		67	67			1	0		68			1	68
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	324		324	324			4	2		330	12		19	342
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	315		315	315			2	0		316	11		13	328
11 633.8 Contractual Services - Legal	128		128	128			3	0		131	5		8	136
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	153		153	153			5	0		157	6		10	163
14 641.8 Rental of Building/Real Prop.	61		61	61			0	27		88	3		30	91
15 642.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
16 650.8 Transportation Expense	2		2	2			1	0		3	0		1	3
17 656.8 Insurance - Vehicle	186		186	186			5	19		209	8		31	217
18 657.8 Insurance - General Liability	216		216	216			4	11		231	8		24	240
19 658.8 Insurance - Workman's Comp.	4	127	131	4	127		0	0		132	5		132	137
20 659.8 Insurance - Other	126		126	126			1	0		127	5		5	132
21 660.8 Advertising Expense	13		13	13			0	0		14	1		1	14
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		816	0	0		816			816	816
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	1,661		1,661	1,661			27	15		1,703	62		103	1,765
26 TOTAL WATER A&G EXPENSES	8,587	(544)	8,042	8,587	(544)	816	174	90	(12)	9,110	353	1,684	2,560	11,147

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $680,559 / $10,200,389 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	32,863		33,794	931	2.83%	45,425	(11,630)	-25.60%
2	603.1-8 Salaries & Wages - Officers, Etc.	124		0	(124)	-100.00%	171	(171)	-100.00%
3	604.1-8 Employee Pensions & Benefits	705		6,434	5,729	812.68%	974	5,460	560.29%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	27,618		30,403	2,785	10.08%	38,175	(7,772)	-20.36%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	10,223		11,982	1,759	17.20%	14,131	(2,149)	-15.21%
8	620.1-8 Materials and Supplies	4,396		10,261	5,865	133.42%	6,076	4,185	68.87%
9	631.1-8 Contractual Services - Engr.	3		1	(2)	-78.67%	4	(4)	-84.57%
10	632.1-8 Contractual Services - Acct.	240		315	75	31.07%	332	(17)	-5.18%
11	633.1-8 Contractual Services - Legal	36		128	92	255.29%	50	78	157.04%
12	634.1-8 Contractual Services - Mgmt. Fees	7		0	(7)	-100.00%	10	(10)	-100.00%
13	635.1-8 Contractual Services - Other	4,905		9,012	4,107	83.73%	6,780	2,232	32.92%
14	641.1-8 Rental of Building/Real Prop.	537		108	(429)	-79.80%	742	(634)	-85.38%
15	642.1-8 Rental of Equipment	141		168	27	19.36%	195	(27)	-13.64%
16	650.1-8 Transportation Expense	685		2,714	2,029	296.16%	947	1,767	186.61%
17	656.1-8 Insurance - Vehicle	226		186	(40)	-17.92%	312	(127)	-40.62%
18	657.1-8 Insurance - General Liability	235		216	(19)	-8.13%	325	(109)	-33.53%
19	658.1-8 Insurance - Workman's Comp.	227		1,135	908	400.21%	314	822	261.88%
20	659.1-8 Insurance - Other	76		126	50	66.34%	105	21	20.34%
21	660.1-8 Advertising Expense	6		13	7	122.15%	8	5	60.72%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.1-8 Bad Debt Expense	148		339	191	129.04%	205	134	65.70%
25	675.1-8 Miscellaneous Expenses	4,458		1,664	(2,794)	-62.68%	6,162	(4,498)	-73.00%
26	**TOTAL WATER O&M EXPENSES**	**97,863**		**109,000**	**21,137**	**24.06%**	**121,448**	**(12,448)**	**-10.25%**
27	**SUBTOTAL (less accts. 666 & 667)**	**97,859**		**109,000**	**21,141**	**24.06%**	**121,442**	**(12,443)**	**-11.42%**
28	**Average ERC's**	**445**		**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.22%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	25,973		28,574	2,601	10.01%	35,901	(7,327)	-20.41%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			5,440	5,440	N.A.	0	5,440	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	27,542		30,336	2,794	10.14%	38,070	(7,734)	-20.32%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	10,223		11,982	1,759	17.20%	14,131	(2,149)	-15.21%
8	620.1-6 Materials and Supplies	4,263		9,925	5,662	132.82%	5,892	4,032	68.43%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	4,726		8,859	4,133	87.46%	6,532	2,327	35.62%
14	641.1-6 Rental of Building/Real Prop.	20		48	28	137.55%	28	20	71.86%
15	642.1-6 Rental of Equipment	128		166	38	29.68%	177	(11)	-6.18%
16	650.1-6 Transportation Expense	643		2,710	2,067	321.47%	889	1,821	204.92%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			960	960	N.A.	0	960	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	173		(0)	(173)	-100.00%	239	(239)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**73,691**		**98,999**	**25,308**	**34.34%**	**101,859**	**(2,859)**	**-2.81%**
27	**SUBTOTAL (less accts. 666 & 667)**	**73,691**		**98,999**	**25,308**	**34.34%**	**101,859**	**(2,859)**	**-2.89%**
28	**Average ERC's**	**445**		**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.22%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, *if necessary*, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	3,684		1,309	(2,375)	-64.48%	5,092	(3,784)	-74.30%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			249	249	N.A.	0	249	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	86		13	(73)	-85.38%	119	(106)	-89.42%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			2	2	N.A.	0	2	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			44	44	N.A.	0	44	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	148		339	191	129.04%	205	134	65.70%
25	675.7 Miscellaneous Expenses	13		2	(11)	-81.30%	18	(16)	-86.47%
26	**TOTAL WATER O&M EXPENSES**	**3,931**		**1,958**	**(1,973)**	**-50.20%**	**5,434**	**(3,476)**	**-63.97%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,931**		**1,958**	**(1,973)**	**-50.20%**	**5,434**	**(3,476)**	**-177.54%**
28	**Average ERC's**	**445**		**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.22%**			

Notes:

(a) The benchmark year for this system was chosen because it was the *first full year of expenses since the system was purchased.*

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	3,206		3,912	706	22.02%	4,431	(519)	-11.72%
2	603.8 Salaries & Wages - Officers, Etc.	124		0	(124)	-100.00%	171	(171)	-100.00%
3	604.8 Employee Pensions & Benefits	705		745	40	5.65%	974	(230)	-23.57%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	76		67	(9)	-11.49%	105	(38)	-35.97%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	47		324	277	588.67%	65	259	398.23%
9	631.8 Contractual Services - Engr.	3		1	(2)	-78.67%	4	(4)	-84.57%
10	632.8 Contractual Services - Acct.	240		315	75	31.07%	332	(17)	-5.18%
11	633.8 Contractual Services - Legal	36		128	92	255.29%	50	78	157.04%
12	634.8 Contractual Services - Mgmt. Fees	7		0	(7)	-100.00%	10	(10)	-100.00%
13	635.8 Contractual Services - Other	179		153	(26)	-14.70%	247	(95)	-38.29%
14	641.8 Rental of Building/Real Prop.	517		61	(456)	-88.21%	715	(654)	-91.47%
15	642.8 Rental of Equipment	13		2	(11)	-82.21%	18	(16)	-87.13%
16	650.8 Transportation Expense	42		2	(40)	-96.12%	58	(56)	-97.19%
17	656.8 Insurance - Vehicle	226		186	(40)	-17.92%	312	(127)	-40.62%
18	657.8 Insurance - General Liability	235		216	(19)	-8.13%	325	(109)	-33.53%
19	658.8 Insurance - Workman's Comp.	227		131	(96)	-42.10%	314	(182)	-58.11%
20	659.8 Insurance - Other	76		126	50	66.34%	105	21	20.34%
21	660.8 Advertising Expense	6		13	7	122.15%	8	5	60.72%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	4,272		1,661	(2,611)	-61.11%	5,905	(4,244)	-71.86%
26	**TOTAL WATER O&M EXPENSES**	**10,241**		**8,042**	**(2,199)**	**-21.47%**	**14,156**	**(6,113)**	**-43.19%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,237**		**8,042**	**(2,195)**	**-21.44%**	**14,150**	**(6,108)**	**-75.94%**
28	**Average ERC's**	**445**		**560**	**115**	**25.84%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**38.22%**			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(11,630)	-25.60%	
2	603.1-S Salaries & Wages - Officers, Etc.	(171)	-100.00%	
3	604.1-S Employee Pensions & Benefits	5,460	560.29%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(7,772)	-20.36%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(2,149)	-15.21%	
8	620.1-S Materials and Supplies	4,185	68.87%	
9	631.1-S Contractual Services - Engr.	(4)	-84.57%	
10	632.1-S Contractual Services - Acct.	(17)	-5.18%	
11	633.1-S Contractual Services - Legal	78	157.04%	
12	634.1-S Contractual Services - Mgmt. Fees	(10)	-100.00%	
13	635.1-S Contractual Services - Other	2,232	32.92%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	(634)	-85.38%	
15	642.1-S Rental of Equipment	(27)	-13.64%	
16	650.1-S Transportation Expense	1,767	186.61%	
17	656.1-S Insurance - Vehicle	(127)	-40.62%	
18	657.1-S Insurance - General Liability	(109)	-33.53%	
19	658.1-S Insurance - Workman's Comp.	822	261.86%	
20	659.1-S Insurance - Other	21	20.34%	
21	660.1-S Advertising Expense	5	60.72%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(4)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(1)	-100.00%	
24	670.1-S Bad Debt Expense	134	65.70%	
25	675.1-S Miscellaneous Expenses	(4,498)	-73.00%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(12,448)	-10.25%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$3,262
50	Total Projected Rate Case Expense	1,772,200	3,262
52	**Annual Amortization Over 4 Years**	**$443,050**	**$816**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	186
57	% of Total	100%	0.1841%
59	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Charlotte/Lee / Burnt Store

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Charlotte/Lee / Burnt Store

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	728	40	2.50%	18	0	18
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	32,601	0	N.A.	0	0	0
7	304.2 Structures & Improvements	17,974	33	3.03%	545	0	545
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	26,942	30	3.33%	898	0	898
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	33,715	35	2.86%	963	0	963
13	310.2 Power Generation Eq.	2,037	20	5.00%	102	0	102
14	311.2 Pumping Equipment	151,062	20	5.00%	7,553	0	7,553
15	339.2 Other Plant & Misc.	128	25	4.00%	5	0	5
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0	N.A.	0	0	0
18	304.3 Structures & Improvements	16,325	33	3.03%	495	0	495
19	320.3 Water Treatment Eq.	359,669	22	4.55%	16,349	0	16,349
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	131,570	37	2.70%	3,556	0	3,556
25	331.4 Transm. & Distribution	2,243,340	43	2.33%	52,171	0	52,171
26	333.4 Services	14,017	40	2.50%	350	0	350
27	334.4 Meters & Meter Insallation	25,236	20	5.00%	1,262	0	1,262
28	335.4 Hydrants	0	45	2.22%	0	0	0
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	977	0	N.A.	0	0	0
32	304.5 Structures & Improvements	4,851	40	2.50%	121	0	121
33	340.5 Office Furniture & Equipment	2,489	15	6.67%	166	0	166
34	340.51 Computer Equipment	3,846	6	16.67%	641	0	641
35	341.5 Transportation Equipment	3,306	6	16.67%	551	0	551
36	342.5 Stores Equipment	27	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,253	16	6.25%	78	0	78
38	344.5 Laboratory Equipment	277	15	6.67%	18	0	18
39	345.5 Power Operated Equipment	1,633	12	8.33%	136	0	136
40	346.5 Communication Equipment	515	10	10.00%	52	0	52
41	347.5 Miscellaneous Equipment	175	15	6.67%	12	0	12
42	348.5 Other Tangible Plant	137	10	10.00%	14	0	14
43							
44	**INTANGIBLE PLANT**	728		2.50%	18	0	18
45	**SUPPLY & PUMPING**	264,459		3.81%	10,066	0	10,066
46	**WATER TREATMENT PLANT**	375,993		4.48%	16,843	0	16,843
47	**TRANSM. & DISTRIBUTION**	2,414,164		2.38%	57,339	0	57,339
48	**GENERAL PLANT**	19,486		9.19%	1,790	0	1,790
49							
51	**TOTAL DEPRECIATION EXPENSE**	3,074,830		2.80%	86,057	0	86,057
52	**AMORTIZATION OF CIAC**				(6,180)	0	(6,180)
53	**NON-USED AND USEFUL**				(47,143)	0	(47,143)
54	**NET DEPRECIATION EXPENSE - WATER**				32,734	0	32,734

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	67,678	4.12%	2,788	0	2,788
2 Line/Main Extension Fees	1,987	2.33%	46	0	46
3 Meter Installation Fees	66,915	5.00%	3,346	0	3,346
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	2.79%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	136,580		6,180	0	6,180

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	17,974	545	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	26,942	898	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	33,715	963	2.86%
8	310.2 Power Generation Eq.	2,037	102	5.00%
9	311.2 Pumping Equipment	151,062	7,553	5.00%
10	339.2 Other Plant & Misc.	128	5	4.00%
11	304.3 Structures & Improvements	16,325	495	3.03%
12	320.3 Water Treatment Eq.	359,669	16,349	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	131,570	3,556	2.70%
15	**COMPOSITE RATE**	739,421	30,465	4.12%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	2,243,340	52,171	2.33%
19	335.4 Hydrants	0	0	N.A.
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	2,243,340	52,171	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	25,236	1,262	5.00%
24	**COMPOSITE RATE**	25,236	1,262	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	14,017	350	2.50%
27	**COMPOSITE RATE**	14,017	350	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	739,421	30,465	4.12%
30	Line / Main Extension Fees & Contri. lines (Line 21)	2,243,340	52,171	2.33%
31	Meter Installation Fees (Line 24)	25,236	1,262	5.00%
32	Service Installation Fees (Line 27)	14,017	350	2.50%
33	**COMPOSITE RATE**	3,022,015	84,248	2.79%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No.	Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	0	0	0	0.00%	0
3	302.1 Franchises	18	0	18	0.00%	0
4	339.1 Other Plant & Misc.	0	0	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	545	0	545	5.00%	27
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	898	0	898	5.00%	45
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	963	0	963	5.00%	48
13	310.2 Power Generation Eq.	102	0	102	0.00%	0
14	311.2 Pumping Equipment	7,553	0	7,553	5.00%	378
15	339.2 Other Plant & Misc.	5	0	5	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	495	0	495	0.00%	0
19	320.3 Water Treatment Eq.	16,349	0	16,349	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	3,556	0	3,556	50.00%	1,778
25	331.4 Transm. & Distribution	52,171	0	52,171	86.00%	44,867
26	333.4 Services	350	0	350	0.00%	0
27	334.4 Meters & Meter Insallation	1,262	0	1,262	0.00%	0
28	335.4 Hydrants	0	0	0	0.00%	0
29	339.4 Other Plant & Misc.	0	0	0	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	121	0	121	0.00%	0
33	340.5 Office Furniture & Equipment	166	0	166	0.00%	0
34	340.51 Computer Equipment	641	0	641	0.00%	0
35	341.5 Transportation Equipment	551	0	551	0.00%	0
36	342.5 Stores Equipment	2	0	2	0.00%	0
37	343.5 Tools, Shop & Garage	78	0	78	0.00%	0
38	344.5 Laboratory Equipment	18	0	18	0.00%	0
39	345.5 Power Operated Equipment	136	0	136	0.00%	0
40	346.5 Communication Equipment	52	0	52	0.00%	0
41	347.5 Miscellaneous Equipment	12	0	12	0.00%	0
42	348.5 Other Tangible Plant	14	0	14	0.00%	0
43						
44	**INTANGIBLE PLANT**	18	0	18		0
45	**SUPPLY & PUMPING**	10,066	0	10,066		498
46	**WATER TREATMENT PLANT**	16,843	0	16,843		0
47	**TRANSM. & DISTRIBUTION**	57,339	0	57,339		46,645
48	**GENERAL PLANT**	1,790	0	1,790		0
49						
51	**TOTAL**	**86,057**	**0**	**86,057**		**47,143**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**54.78%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	7,169	3,548	10,717	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	7,169	3,564	10,734		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	2,916	2,916		
6		0	0	0		
7	**TOTAL**	0	2,916	2,916		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		21,333	0	21,333		
11		0	0	0		
12	**TOTAL**	21,333	0	21,333		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	28,502	6,464	34,966		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	28,502	6,481	34,983		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 PRE-TAX INCOME:								
2 Operating Revenues	159,316	78,839	238,155	159,316	79,209	238,525	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	110,542	(1,542)	109,000	110,542	4,739	115,281	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	32,734	0	32,734	32,734	0	32,734	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	28,502	6,481	34,983	28,502	6,481	34,983	B-15 (W)	-
8 Pre Tax Operating Expenses	171,777	4,939	176,716	171,777	11,220	182,997	-	-
9 TOTAL PRE-TAX INCOME	(12,461)	73,900	61,439	(12,461)	67,989	55,528	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(12,461)	73,900	61,439	(12,461)	67,989	55,528	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	763,401	(26,784)	736,617	763,401	(25,999)	737,402	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	44,277	(1,553)	42,724	44,277	(1,508)	42,769	-	-
17 Total Taxable Income	(56,738)	75,453	18,715	(56,738)	69,497	12,759	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(21,351)	28,383	7,043	(21,351)	26,152	4,801	-	-
20 Less:								
21 Parent Debt Adjustment	2,534	0	2,534	2,534	0	2,534	C-9 (W)	-
22 Investment Tax Credit	504	0	504	504	0	504	C-8 (W)	-
23 TOTAL INCOME TAXES	(24,388)	28,383	4,005	(24,388)	26,152	1,763	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Charlotte/Lee / Burnt Store

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

Explanation: Provide a schedule that shows the calculations of acquisition *adjustment amortization expense for test year.*

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	*Less: Non-Used & Useful Amort. Exp.*			0	0	0	See Below	
3	NET AMORTIZATION EXPENSE			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	54.78%	0.00%	54.78%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Carlton Village - 555

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	69,821	(223)	69,599	A-5 (W)
2	Utility Land & Land Rights	1,128	0	1,128	A-5 (W)
3	Non-Used & Useful	(6,238)	0	(6,238)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(18,977)	(67)	(19,044)	A-9 (W)
6	CIAC	(29,312)	0	(29,312)	A-12 (W)
7	Accumulated Amortization of CIAC	5,269	0	5,269	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	14,046	0	14,046	C-7 (W)
12	Working Capital Allowance	1,742	210	1,952	A-17 (W)
13	**TOTAL WATER RATE BASE**	37,478	(80)	37,399	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	69,821	(223)	69,599	A-5 (W)
2	Utility Land & Land Rights	1,128	0	1,128	A-5 (W)
3	Non-Used & Useful	(6,238)	0	(6,238)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(18,977)	(67)	(19,044)	A-9 (W)
6	CIAC	(29,312)	0	(29,312)	A-12 (W)
7	Accumulated Amortization of CIAC	5,269	0	5,269	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	14,046	0	14,046	C-7 (W)
12	Working Capital Allowance	1,742	(56)	1,685	A-17 (W)
13	TOTAL WATER RATE BASE	37,478	(346)	37,132	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(418)	(27)	(223)	A-5 (W)
3					
4	2.				
5					
6					
7		(418)	(27)	(223)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	62	63	63	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(260)	(130)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		62	(197)	(67)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(56)	(56)	(56)	A-17 (W)
38					
39	2.				
40					
41					
42		(56)	(56)	(56)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	210	210	210	A-17 (W)
45					
46	2.				
47					
48					
49		210	210	210	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(412)	(280)	(346)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(146)	(14)	(80)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	30,617
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	30,617
38	1985 Additions	3,588
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,588
42	**12/31/85 BALANCE**	34,205

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**34,205**
2	1986 Additions	5,209
3	1986 Retirements	685
4	1986 Adjustments	0
5	1986 Net Additions	4,524
6	**12/31/86 BALANCE**	**38,729**
7	1987 Additions	9,313
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	9,313
11	**12/31/87 BALANCE**	**48,042**
12	1988 Additions	12,101
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	12,101
16	**12/31/88 BALANCE**	**60,143**
17	1989 Additions	4,141
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,141
21	**12/31/89 BALANCE**	**64,284**
22	1990 Additions (A/C 101)	1,953
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	1,953
27	**12/31/90 BALANCE**	**66,237**
28	1990 General Plant Reallocation Adjustments *	(1,649)
29	**12/31/90 ADJUSTED BALANCE**	**64,588**
30	1991 Additions (A/C 101)	12,722
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(27)
34	1991 Net Additions	12,695
35	**12/31/91 BALANCE**	**77,284**

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Carlton Village

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	418	(390)	0	27	(418)	(27)	0	222	(223)	(0)
3 302.1 Franchises	840	0	0	840	0	0	840	840	0	840
4 339.1 Other Plant & Misc.	137	0	0	137	0	0	137	137	0	137
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	17	0	0	17	0	0	17	17	0	17
7 304.2 Structures & Improvements	5,603	0	0	5,603	0	0	5,603	5,603	0	5,603
8 305.2 Collect. & Impound.	66	0	0	66	0	0	66	66	0	66
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	109	0	0	109	0	0	109	109	0	109
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	13	0	0	13	0	0	13	13	0	13
13 310.2 Power Generation Eq.	6	0	0	6	0	0	6	6	0	6
14 311.2 Pumping Equipment	16,839	0	0	16,839	0	0	16,839	16,839	0	16,839
15 339.2 Other Plant & Misc.	(9)	0	0	(9)	0	0	(9)	(9)	0	(9)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	569	0	0	569	0	0	569	569	0	569
18 304.3 Structures & Improvements	1,166	3,231	0	4,397	0	0	4,397	2,782	0	2,782
19 320.3 Water Treatment Eq.	3,045	0	0	3,045	0	0	3,045	3,045	0	3,045
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23 304.4 Structures & Improvements	29	0	0	29	0	0	29	29	0	29
24 330.4 Distr. Reservoirs	1,303	0	0	1,303	0	0	1,303	1,303	0	1,303
25 331.4 Transm. & Distribution	11,524	0	0	11,524	0	0	11,524	11,524	0	11,524
26 333.4 Services	4,938	5,364	0	10,302	0	0	10,302	7,620	0	7,620
27 334.4 Meters & Meter Insallation	7,309	3,692	0	11,001	0	0	11,001	9,155	0	9,155
28 335.4 Hydrants	76	0	0	76	0	0	76	76	0	76
29 339.4 Other Plant & Misc.	212	0	0	212	0	0	212	212	0	212
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	550	(18)	0	532	0	0	532	541	0	541
32 304.5 Structures & Improvements	2,654	66	0	2,719	0	0	2,719	2,687	0	2,687
33 340.5 Office Furniture & Equipme	1,367	22	0	1,389	0	0	1,389	1,378	0	1,378
34 340.51 Computer Equipment	1,802	654	0	2,457	0	0	2,457	2,130	0	2,130
35 341.5 Transportation Equipment	1,763	136	0	1,899	0	0	1,899	1,831	0	1,831
36 342.5 Stores Equipment	13	3	0	17	0	0	17	15	0	15
37 343.5 Tools, Shop & Garage	700	(13)	0	687	0	0	687	694	0	694
38 344.5 Laboratory Equipment	148	10	0	159	0	0	159	154	0	154
39 345.5 Power Operated Equipment	945	(81)	0	864	0	0	864	904	0	904
40 346.5 Communication Equipment	274	22	0	296	0	0	296	285	0	285
41 347.5 Miscellaneous Equipment	86	22	0	108	0	0	108	97	0	97
42 348.5 Other Tangible Plant	74	4	0	77	0	0	77	76	0	76
43										
44 **INTANGIBLE PLANT**	1,395	(390)	0	1,004	(418)	(27)	977	1,199	(223)	977
45 **SUPPLY & PUMPING**	22,644	0	0	22,644	0	0	22,644	22,644	0	22,644
46 **WATER TREATMENT PLANT**	4,780	3,231	0	8,011	0	0	8,011	6,396	0	6,396
47 **TRANSM. & DISTRIBUTION**	25,392	9,056	0	34,448	0	0	34,448	29,920	0	29,920
48 **GENERAL PLANT**	10,377	826	0	11,204	0	0	11,204	10,790	0	10,790
49										
50 **TOTAL PLANT IN SERVICE**	64,588	12,722	0	77,311	(418)	(27)	77,284	70,949	(223)	70,727
51 **LAND & LAND RIGHTS**	1,137	(18)	0	1,119	0	0	1,119	1,128	0	1,128
52 **TOTAL PIS LESS LAND**	63,451	12,741	0	76,192	(418)	(27)	76,165	69,821	(223)	69,599

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Carlton Village

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	840	0	0	840	0%	0
4	339.1 Other Plant & Misc.	137	0	0	137	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	17	0	0	17	0%	0
7	304.2 Structures & Improvements	5,603	0	0	5,603	0%	0
8	305.2 Collect. & Impound.	66	0	0	66	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	109	0	0	109	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	13	0	0	13	0%	0
13	310.2 Power Generation Eq.	6	0	0	6	0%	0
14	311.2 Pumping Equipment	16,839	0	0	16,839	0%	0
15	339.2 Other Plant & Misc.	(9)	0	0	(9)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	569	0	0	569	0%	0
18	304.3 Structures & Improvements	2,782	0	0	2,782	0%	0
19	320.3 Water Treatment Eq.	3,045	0	0	3,045	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	0	1	0%	0
23	304.4 Structures & Improvements	29	0	0	29	0%	0
24	330.4 Distr. Reservoirs	1,303	0	0	1,303	46%	599
25	331.4 Transm. & Distribution	11,524	0	0	11,524	69%	7,952
26	333.4 Services	7,620	0	0	7,620	0%	0
27	334.4 Meters & Meter Insallation	9,155	0	0	9,155	0%	0
28	335.4 Hydrants	76	0	0	76	0%	0
29	339.4 Other Plant & Misc.	212	0	0	212	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	541	0	0	541	0%	0
32	304.5 Structures & Improvements	2,687	0	0	2,687	0%	0
33	340.5 Office Furniture & Equipment	1,378	0	0	1,378	0%	0
34	340.51 Computer Equipment	2,130	0	0	2,130	0%	0
35	341.5 Transportation Equipment	1,831	0	0	1,831	0%	0
36	342.5 Stores Equipment	15	0	0	15	0%	0
37	343.5 Tools, Shop & Garage	694	0	0	694	0%	0
38	344.5 Laboratory Equipment	154	0	0	154	0%	0
39	345.5 Power Operated Equipment	904	0	0	904	0%	0
40	346.5 Communication Equipment	285	0	0	285	0%	0
41	347.5 Miscellaneous Equipment	97	0	0	97	0%	0
42	348.5 Other Tangible Plant	76	0	0	76	0%	0
43							
44	**INTANGIBLE PLANT**	977	0	0	977		0
45	**SUPPLY & PUMPING**	22,644	0	0	22,644		0
46	**WATER TREATMENT PLANT**	6,396	0	0	6,396		0
47	**TRANSM. & DISTRIBUTION**	29,920	0	0	29,920		8,551
48	**GENERAL PLANT**	10,790	0	0	10,790		0
49							
50	**TOTAL PLANT IN SERVICE**	**70,727**	**0**	**0**	**70,727**		**8,551**
51	**LAND & LAND RIGHTS**	**1,128**	**0**	**0**	**1,128**		**0**
52	**TOTAL PIS LESS LAND**	**69,599**	**0**	**0**	**69,599**		**8,551**
53		**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**				**12.09%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if *necessary*.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	*8,551*	*0*	*8,551*	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(2,313)	0	(2,313)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	6,238	0	6,238	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	**6,890**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**6,890**
38	1985 Additions	1,449
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,449
42	**12/31/85 BALANCE**	**8,339**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**8,339**
2	1986 Additions	1,619
3	1986 Retirements	685
4	1986 Adjustments	0
5	1986 Net Additions	934
6	**12/31/86 BALANCE**	**9,273**
7	1987 Additions	1,889
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,889
11	**12/31/87 BALANCE**	**11,162**
12	1988 Additions	2,400
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,400
16	**12/31/88 BALANCE**	**13,562**
17	1989 Additions	2,861
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,861
21	**12/31/89 BALANCE**	**16,423**
22	1990 Additions	3,027
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,027
26	**12/31/90 BALANCE**	**19,450**
27	1990 General Plant Reallocation Adjustments *	(2,083)
28	**12/31/90 ADJUSTED BALANCE**	**17,367**
29	1991 Additions	3,220
30	1991 Retirements	0
31	1991 Adjustments	197
32	1991 Net Additions	3,417
33	**12/31/91 BALANCE**	**20,784**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	62	(0)	62	(62)	(63)	(1)	62	(63)	(0)
3 302.1 Franchises	121	21	142	0	0	142	132	0	132
4 339.1 Other Plant & Misc.	15	5	21	0	0	21	18	0	18
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	2,244	170	2,414	0	0	2,414	2,329	0	2,329
8 305.2 Collect. & Impound.	20	1	22	0	0	22	21	0	21
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	28	4	31	0	0	31	29	0	29
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	1	0	0	1	1	0	1
13 310.2 Power Generation Eq.	0	0	1	0	0	1	0	0	0
14 311.2 Pumping Equipment	2,965	842	3,807	0	0	3,807	3,386	0	3,386
15 339.2 Other Plant & Misc.	(0)	(0)	(1)	0	0	(1)	(1)	0	(1)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	109	84	194	0	0	194	152	0	152
19 320.3 Water Treatment Eq.	1,175	138	1,314	0	0	1,314	1,245	0	1,245
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	3	1	4	0	0	4	3	0	3
24 330.4 Distr. Reservoirs	490	35	525	0	0	525	508	0	508
25 331.4 Transm. & Distribution	2,879	268	3,147	0	0	3,147	3,013	0	3,013
26 333.4 Services	739	190	930	0	0	930	835	0	835
27 334.4 Meters & Meter Insallation	3,034	458	3,492	0	0	3,492	3,263	0	3,263
28 335.4 Hydrants	17	2	18	0	0	18	18	0	18
29 339.4 Other Plant & Misc.	70	8	79	0	0	79	75	0	75
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	351	67	418	0	0	418	384	0	384
33 340.5 Office Furniture & Equipment	441	92	533	0	0	533	487	0	487
34 340.51 Computer Equipment	226	355	581	0	260	841	404	130	534
35 341.5 Transportation Equipment	1,115	305	1,420	0	0	1,420	1,268	0	1,268
36 342.5 Stores Equipment	4	1	5	0	0	5	5	0	5
37 343.5 Tools, Shop & Garage	317	43	360	0	0	360	338	0	338
38 344.5 Laboratory Equipment	66	10	77	0	0	77	71	0	71
39 345.5 Power Operated Equipment	722	75	798	0	0	798	760	0	760
40 346.5 Communication Equipment	106	29	134	0	0	134	120	0	120
41 347.5 Miscellaneous Equipment	15	6	22	0	0	22	18	0	18
42 348.5 Other Tangible Plant	30	8	38	0	0	38	34	0	34
43									
44 **INTANGIBLE PLANT**	199	26	225	(62)	(63)	162	212	(63)	149
45 **SUPPLY & PUMPING**	5,257	1,017	6,274	0	0	6,274	5,765	0	5,765
46 **WATER TREATMENT PLANT**	1,285	223	1,508	0	0	1,508	1,396	0	1,396
47 **TRANSM. & DISTRIBUTION**	7,233	963	8,195	0	0	8,195	7,714	0	7,714
48 **GENERAL PLANT**	3,394	991	4,385	0	260	4,645	3,889	130	4,019
49									
50 **TOTAL WATER ACCUM. DEP.**	17,367	3,220	20,587	(62)	197	20,784	18,977	67	19,044

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Carlton Village

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	132	0	132	0%	0
4 339.1 Other Plant & Misc.	18	0	18	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	2,329	0	2,329	0%	0
8 305.2 Collect. & Impound.	21	0	21	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	29	0	29	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	1	0	1	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	3,386	0	3,386	0%	0
15 339.2 Other Plant & Misc.	(1)	0	(1)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	152	0	152	0%	0
19 320.3 Water Treatment Eq.	1,245	0	1,245	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	3	0	3	0%	0
24 330.4 Distr. Reservoirs	508	0	508	46%	234
25 331.4 Transm. & Distribution	3,013	0	3,013	69%	2,079
26 333.4 Services	835	0	835	0%	0
27 334.4 Meters & Meter Insallation	3,263	0	3,263	0%	0
28 335.4 Hydrants	18	0	18	0%	0
29 339.4 Other Plant & Misc.	75	0	75	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	384	0	384	0%	0
33 340.5 Office Furniture & Equipment	487	0	487	0%	0
34 340.51 Computer Equipment	534	0	534	0%	0
35 341.5 Transportation Equipment	1,268	0	1,268	0%	0
36 342.5 Stores Equipment	5	0	5	0%	0
37 343.5 Tools, Shop & Garage	338	0	338	0%	0
38 344.5 Laboratory Equipment	71	0	71	0%	0
39 345.5 Power Operated Equipment	760	0	760	0%	0
40 346.5 Communication Equipment	120	0	120	0%	0
41 347.5 Miscellaneous Equipment	18	0	18	0%	0
42 348.5 Other Tangible Plant	34	0	34	0%	0
43					
44 **INTANGIBLE PLANT**	149	0	149		0
45 **SUPPLY & PUMPING**	5,765	0	5,765		0
46 **WATER TREATMENT PLANT**	1,396	0	1,396		0
47 **TRANSM. & DISTRIBUTION**	7,714	0	7,714		2,313
48 **GENERAL PLANT**	4,019	0	4,019		0
49					
50 **TOTAL**	19,044	0	19,044		2,313
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				12.14%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	**11,094**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**11,094**
38	1985 Additions	825
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**825**
42	**12/31/85 BALANCE**	**11,919**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	11,919
2	1986 Additions	575
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	575
6	**12/31/86 BALANCE**	12,494
7	1987 Additions	1,775
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,775
11	**12/31/87 BALANCE**	14,269
12	1988 Additions	3,320
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,320
16	**12/31/88 BALANCE**	17,589
17	1989 Additions	4,855
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,855
21	**12/31/89 BALANCE**	22,444
22	1990 Additions	3,598
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,598
26	**12/31/90 BALANCE**	26,042
27	1991 Additions	6,540
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	6,540
31	**12/31/91 BALANCE**	32,582

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	16,169	0	16,169	0	0	16,169	16,169	0	16,169
3 Meter Installation Fees	9,873	6,540	16,413	0	0	16,413	13,143	0	13,143
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	26,042	6,540	32,582	0	0	32,582	29,312	0	29,312

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 17168 ENDED 12/31/84**	1,445
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	1,445
38	1985 Additions	397
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	397
42	**12/31/85 BALANCE**	1,842

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**1,842**
2	1986 Additions	421
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	421
6	**12/31/86 BALANCE**	**2,263**
7	1987 Additions	461
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	461
11	**12/31/87 BALANCE**	**2,724**
12	1988 Additions	550
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	550
16	**12/31/88 BALANCE**	**3,274**
17	1989 Additions	691
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	691
21	**12/31/89 BALANCE**	**3,965**
22	1990 Additions	785
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	785
26	**12/31/90 BALANCE**	**4,750**
27	1991 Additions	1,038
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,038
31	**12/31/91 BALANCE**	**5,788**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Carlton Village

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	3,994	381	4,375	0	0	4,375	4,185	0	4,185
3 Meter Installation Fees	756	657	1,413	0	0	1,413	1,084	0	1,084
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	4,750	1,038	5,788	0	0	5,788	5,269	0	5,269

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	0
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Carlton Village

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	13,934	(451)	13,483	13,934	1,681	15,614	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,742	(56)	1,685	1,742	210	1,952	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	**265,328,253**	**247,523,061**
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	**215,907,202**	**201,769,464**
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	**11,256,194**	**19,363,031**
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	**18,353,872**	**14,722,458**
32			
33	**TOTAL ASSETS**	**245,517,268**	**235,854,953**

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Lake / Carlton Village

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	12.09%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	12.14%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Carlton Village - 555

Lake County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	19,698	233	19,931	3,856	23,787	19.35%	B-4, B-3 (W)
3	Other Revenues	775	400	1,175	0	1,175		B-4 (W)
4	**TOTAL OPERATING REVENUES**	20,473	633	21,106	3,856	24,962		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	13,934	1,681	15,614	0	15,614		B-5 (W)
6	Depreciation, net of CIAC Amort.	1,981	0	1,981	0	1,981		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	1,357	531	1,888	174	2,062		B-15, B-3 (W)
9	Provision For Income Taxes	165	(592)	(408)	1,386	978		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	17,456	1,619	19,076	1,559	20,635		
11	**NET OPERATING INCOME:**	3,017	(987)	2,030	2,297	4,327		
12	**RATE BASE**	37,478		37,399		37,399		A-1 (W)
13	**RATE OF RETURN**	8.05%		5.43%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	19,698	233	19,931	2,270	22,201	11.39%	B-4, B-3 (W)
3 Other Revenues	775	0	775	0	775		B-4 (W)
4 **TOTAL OPERATING REVENUES**	20,473	233	20,706	2,270	22,976		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	13,934	(451)	13,483	0	13,483		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,981	0	1,981	0	1,981		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,357	513	1,870	102	1,972		B-15, B-3 (W)
9 Provision For Income Taxes	185	65	250	816	1,066		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	17,456	127	17,584	918	18,501		
11 **NET OPERATING INCOME:**	3,017	106	3,122	1,352	4,474		
12 **RATE BASE**	37,478		37,132		37,132		A-1 (W)
13 **RATE OF RETURN**	8.05%		8.41%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	37,132		37,399		A-1 (W)	-
5	Required Income (L3 x L4)	4,474		4,327		-	-
6	Adjusted Income under Present Rates	3,122		2,030		B-1 (W)	-
7	Income Deficiency (L5 - L6)	1,352		2,297		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	2,168		3,683		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	2,270		3,856		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	2,168		3,683		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	816		1,386		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	102		174		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	1,352		2,297			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	**TOTAL**	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	233	633	B-4 (W)
3				
4	2.			
5				
6				
7		233	633	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(451)	(451)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		452	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		96	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		172	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(13)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		493	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		932	B-5 (W)
22				
23				
24		(451)	1,681	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	10	28	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	503	503	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		513	531	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	65	(592)	B-16 (W)
48				
49	2.			
50				
51				
52		65	(592)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	106	(987)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	19,262	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	19,262	669	19,931
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	436	0	
16	**SUBTOTAL OTHER WATER SALES**	436	(436)	0
17	**TOTAL WATER SALES**	19,698	233	19,931
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	775	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	775	400	1,175
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	20,473	233	20,706
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	20,473	633	21,106

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .9)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.9)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	5,826	421	6,246	2,935	147	3,081	725	113	838	2,166	161	2,327
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,754	354	2,108	762	(183)	579	208	(58)	149	784	595	1,379
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	2,188	4	2,191	2,150	0	2,150	0	3	3	37	1	38
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	143	5	148	143	5	148	0	0	0	0	0	0
8	620	Materials and Supplies	444	32	475	258	9	267	7	12	19	179	10	189
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	174	7	182	0	0	0	0	0	0	174	7	182
11	633	Contractual Services - Legal	71	4	75	0	0	0	0	0	0	71	4	75
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,588	60	1,648	1,503	55	1,558	0	0	0	85	6	90
14	641	Rental of Building/Real Prop.	34	17	51	0	0	0	0	0	0	34	17	51
15	642	Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650	Transportation Expense	301	16	317	299	11	309	1	5	6	1	1	1
17	656	Insurance - Vehicle	103	17	120	0	0	0	0	0	0	103	17	120
18	657	Insurance - General Liability	120	13	133	0	0	0	0	0	0	120	13	133
19	658	Insurance - Workman's Comp.	2	201	204	0	102	102	0	26	26	2	73	76
20	659	Insurance - Other	70	3	73	0	0	0	0	0	0	70	3	73
21	660	Advertising Expense	7	1	8	0	0	0	0	0	0	7	1	8
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	452	452	0	0	0	0	0	0	0	452	452
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	188	12	200	0	0	0	188	12	200	0	0	0
25	675	Miscellaneous Expenses	921	62	983	0	0	0	1	4	6	920	57	977
26		**TOTAL WATER O&M EXPENSES**	**13,934**	**1,681**	**15,614**	**8,049**	**146**	**8,195**	**1,129**	**117**	**1,246**	**4,755**	**1,417**	**6,173**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	5,826	421	6,246	2,935	147	3,081	725	113	838	2,166	161	2,327
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,754	354	2,108	762	(183)	579	208	(58)	149	784	595	1,379
31		**TOTAL WATER LABOR COSTS**	**7,579**	**774**	**8,354**	**3,696**	**(36)**	**3,660**	**932**	**55**	**987**	**2,951**	**756**	**3,706**

0447

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	1991 TOTAL O&M (.1 - .8) Per Books O & M	Adjustments	Adjusted O & M	1991 DIRECT O&M (.1 - .6) Per Books O & M	Adjustments	Adjusted O & M	1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	Adjustments	Adjusted O & M	1991 ALLOCATED A&G (.8) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	601 Salaries & Wages - Employees	5,826	0	5,826	2,935	0	2,935	725	0	725	2,166	0	2,166
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,754	(645)	1,109	762	(203)	559	208	(70)	138	784	(372)	412
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,188	0	2,188	2,150	0	2,150	0	0	0	37	0	37
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	143	0	143	143	0	143	0	0	0	0	0	0
8	620 Materials and Supplies	444	0	444	258	0	258	7	0	7	179	0	179
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	174	0	174	0	0	0	0	0	0	174	0	174
11	633 Contractual Services - Legal	71	0	71	0	0	0	0	0	0	71	0	71
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,588	0	1,588	1,503	0	1,503	0	0	0	85	0	85
14	641 Rental of Building/Real Prop.	34	0	34	0	0	0	0	0	0	34	0	34
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	301	0	301	299	0	299	1	0	1	1	0	1
17	656 Insurance - Vehicle	103	0	103	0	0	0	0	0	0	103	0	103
18	657 Insurance - General Liability	120	0	120	0	0	0	0	0	0	120	0	120
19	658 Insurance - Workman's Comp.	2	193	196	0	99	99	0	24	24	2	71	73
20	659 Insurance - Other	70	0	70	0	0	0	0	0	0	70	0	70
21	660 Advertising Expense	7	0	7	0	0	0	0	0	0	7	0	7
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	188	0	188	0	0	0	188	0	188	0	0	0
25	675 Miscellaneous Expenses	921	0	921	0	0	0	1	0	1	920	0	920
26	**TOTAL WATER O&M EXPENSES**	13,934	(451)	13,483	8,049	(104)	7,945	1,129	(45)	1,084	4,755	(302)	4,454
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,826	0	5,826	2,935	0	2,935	725	0	725	2,166	0	2,166
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,754	(645)	1,109	762	(203)	559	208	(70)	138	784	(372)	412
31	**TOTAL WATER LABOR COSTS**	7,579	(645)	6,935	3,696	(203)	3,493	932	(70)	863	2,951	(372)	2,579

0448

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	667	471	463	457	789	574	411	496	400	377	295	425	5,826	0	5,826	421	6,246
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	169	150	152	138	225	172	128	156	125	119	96	125	1,754	(645)	1,109	354	2,108
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	153	167	155	307	209	174	143	186	179	160	162	190	2,188	0	2,188	4	2,191
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	28	0	0	0	0	0	86	0	29	0	143	0	143	5	148
8	620.1-8 Materials and Supplies	(144)	67	46	17	22	59	(184)	26	242	24	248	21	444	0	444	32	475
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	13	15	14	14	15	14	15	14	15	15	13	18	174	0	174	7	182
11	633.1-8 Contractual Services - Legal	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	4	75
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	42	1,148	47	42	61	43	7	101	7	72	6	10	1,588	0	1,588	60	1,648
14	641.1-8 Rental of Building/Real Prop.	2	3	3	3	3	3	3	3	3	3	3	3	34	0	34	17	51
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.1-8 Transportation Expense	47	42	36	22	37	21	12	26	22	16	9	10	301	0	301	16	317
17	656.1-8 Insurance - Vehicle	7	9	8	8	9	8	9	8	9	9	8	10	103	0	103	17	120
18	657.1-8 Insurance - General Liability	9	10	10	10	10	10	10	9	10	10	9	12	120	0	120	13	133
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	193	196	201	204
20	659.1-8 Insurance - Other	5	6	6	6	6	6	6	5	6	6	5	7	70	0	70	3	73
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	1	8
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	452	452
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	10	15	19	15	16	13	15	16	13	16	18	22	188	0	188	12	200
25	675.1-8 Miscellaneous Expenses	66	79	74	75	78	76	80	72	78	81	70	93	921	0	921	62	983
26	TOTAL WATER O&M EXPENSES	1,052	2,189	1,068	1,121	1,487	1,179	662	1,125	1,202	915	977	955	13,934	(451)	13,483	1,681	15,614

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	5,826	421	6,246
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,754	354	2,108
31	TOTAL WATER LABOR COSTS	7,579	774	8,354

0449

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	*Adjusted* Balance Interim	Final Adjustments	*Adjusted* Balance Final
1 601.1-6 Salaries & Wages - Employees	472	228	216	222	544	345	166	264	167	127	63	122	2,935	0	2,935	147	3,081
2 603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-6 Employee Pensions & Benefits	101	66	68	57	141	92	44	77	45	33	17	21	762	(203)	559	(183)	579
4 610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-6 Purchased Power	150	164	152	304	206	171	140	183	176	157	160	187	2,150	0	2,150	0	2,150
6 616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-6 Chemicals	0	0	28	0	0	0	0	0	86	0	29	0	143	0	143	5	148
8 620.1-6 Materials and Supplies	(157)	51	31	2	6	43	(201)	11	227	8	234	2	258	0	258	9	267
9 631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 *634.1-6 Contractual Services - Mgmt. Fees*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-6 Contractual Services - Other	36	1,141	40	36	54	36	0	95	0	64	0	2	1,503	0	1,503	55	1,558
14 641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.1-6 Transportation Expense	46	42	36	22	37	21	12	26	22	16	9	10	299	0	299	11	309
17 656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	99	99	102	102
20 659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 **TOTAL WATER DIRECT O&M EXPENSES**	648	1,692	572	642	988	708	160	656	722	406	512	343	8,049	(104)	7,945	146	8,195

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	2,935	147	3,081
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	762	(183)	579
31	**TOTAL WATER DIRECT LABOR COSTS**	3,696	(36)	3,660

0450

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 CUSTOMER ACCTS.				
1	601.7 Salaries & Wages - Employees	40	59	72	58	62	50	57	62	51	60	68	85	725	0	725	113	838
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	11	17	21	17	18	14	16	18	14	17	20	24	208	(70)	138	(58)	149
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	1	1	1	1	0	1	1	0	1	1	1	7	0	7	12	19
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Accl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	5	6
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	24	24	26	26
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	10	15	19	15	16	13	15	16	13	16	18	22	188	0	188	12	200
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	6
26	TOTAL WATER CUSTOMER ACCOUNTS	62	92	113	91	97	78	89	97	79	94	107	132	1,129	(45)	1,084	117	1,246

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	725	113	838
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	208	(58)	149
31	TOTAL WATER CUST ACCTS LABOR COSTS	932	55	987

0451

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 A & G Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	156	185	174	177	183	179	188	170	183	189	164	219	2,166	0	2,166	161	2,327
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	56	67	63	64	66	65	68	62	66	69	59	79	784	(372)	412	595	1,379
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	3	3	3	3	3	3	3	3	3	3	3	4	37	0	37	1	38
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	13	15	14	15	15	15	16	14	15	16	14	18	179	0	179	10	189
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	13	15	14	14	15	14	15	14	15	15	13	18	174	0	174	7	182
11	633.8 Contractual Services - Legal	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	4	75
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	6	7	7	7	7	7	7	7	7	7	6	9	85	0	85	6	90
14	641.8 Rental of Building/Real Prop.	2	3	3	3	3	3	3	3	3	3	3	3	34	0	34	17	51
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	1
17	656.8 Insurance - Vehicle	7	9	8	8	9	8	9	8	9	9	8	10	103	0	103	17	120
18	657.8 Insurance - General Liability	9	10	10	10	10	10	10	9	10	10	9	12	120	0	120	13	133
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	71	73	73	76
20	659.8 Insurance - Other	5	6	6	6	6	6	6	5	6	6	5	7	70	0	70	3	73
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	1	8
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	452	452
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	66	78	74	75	78	76	80	72	78	80	69	93	920	0	920	57	977
26	TOTAL WATER A&G EXPENSES	342	405	393	388	402	393	413	373	401	416	359	480	4,755	(302)	4,454	1,417	6,173

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	2,166	161	2,327
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	*604.8 Employee Pensions & Benefits*	784	595	1,379
31	TOTAL WATER A&G LABOR COSTS	2,951	756	3,706

0452

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	5,826	0	5,826	5,826	0	0	53	84	(13)	5,949	297	0	421	6,246
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	1,754	(645)	1,109	1,754	(645)	0	14	11	0	1,134	41	932	354	2,108
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	2,188	0	2,188	2,188	0	0	1	3	0	2,191	0	0	4	2,191
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	143	0	143	143	0	0	0	0	0	143	5	0	5	148
8 620.1-8 Materials and Supplies	444	0	444	444	0	0	2	13	0	459	17	0	32	475
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	174	0	174	174	0	0	1	0	0	175	8	0	7	182
11 633.1-8 Contractual Services - Legal	71	0	71	71	0	0	2	0	0	73	3	0	4	75
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,588	0	1,588	1,588	0	0	3	0	0	1,591	58	0	60	1,648
14 641.1-8 Rental of Building/Real Prop.	34	0	34	34	0	0	0	15	0	49	2	0	17	51
15 642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
16 650.1-8 Transportation Expense	301	0	301	301	0	0	1	4	0	306	11	0	16	317
17 656.1-8 Insurance - Vehicle	103	0	103	103	0	0	3	10	0	116	4	0	17	120
18 657.1-8 Insurance - General Liability	120	0	120	120	0	0	2	6	0	128	5	0	13	133
19 658.1-8 Insurance - Workman's Comp.	2	193	196	2	193	0	0	1	0	197	7	0	201	204
20 659.1-8 Insurance - Other	70	0	70	70	0	0	0	0	0	70	3	0	3	73
21 660.1-8 Advertising Expense	7	0	7	7	0	0	0	0	0	8	0	0	1	8
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	452	0	0	0	452	0	0	452	452
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	188	0	188	188	0	0	0	12	0	200	0	0	12	200
25 675.1-8 Miscellaneous Expenses	921	0	921	921	0	0	15	12	0	949	34	0	62	983
26 TOTAL WATER O&M EXPENSES	13,934	(451)	13,483	13,934	(451)	452	96	172	(13)	14,189	495	932	1,881	15,814

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $880,559 / $10,200,369 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0453

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	2,935		2,935	2,935						2,935	147		147	3,081
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	762	(203)	559	762	(203)					559	20		(183)	579
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	2,150		2,150	2,150						2,150			0	2,150
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	143		143	143						143	5		5	148
8 620.1-6 Materials and Supplies	258		258	258						258	9		9	267
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,503		1,503	1,503						1,503	55		55	1,558
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	299		299	299						299	11		11	309
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	99	99	0	99					99	4		102	102
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	8,049	(104)	7,945	8,049	(104)	0	0	0	0	7,945	251	0	148	8,195

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): *To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits"* account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0454

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	725		725	725				80	(7)	798	40		113	838
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	208	(70)	138	208	(70)			6		144	5		(58)	149
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				3		3			3	3
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	7		7	7				11		18	1		12	19
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				4		6	0		5	6
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	24	24	0	24			1		25	1		26	26
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	188		188	188				12		200			12	200
25 675.7 Miscellaneous Expenses	1		1	1				4		6	0		4	6
26 TOTAL WATER CUST ACCT EXPENSES	1,129	(45)	1,084	1,129	(45)	0	0	122	(7)	1,199	47	0	117	1,246

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0455

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.8 Salaries & Wages - Employees	2,166		2,166	2,166			53	4	(6)	2,216	111		161	2,327
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	784	(372)	412	784	(372)		14	5		431	16	932	595	1,379
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	37		37	37			1	0		38			1	38
6	616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7	618.8 Chemicals	0		0	0			0	0		0	0		0	0
8	620.8 Materials and Supplies	179		179	179			2	1		183	7		10	189
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	174		174	174			1	0		175	6		7	182
11	633.8 Contractual Services - Legal	71		71	71			2	0		73	3		4	75
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	85		85	85			3	0		87	3		6	90
14	641.8 Rental of Building/Real Prop.	34		34	34			0	15		49	2		17	51
15	642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16	650.8 Transportation Expense	1		1	1			1	0		1	0		1	1
17	656.8 Insurance - Vehicle	103		103	103			3	10		116	4		17	120
18	657.8 Insurance - General Liability	120		120	120			2	6		128	5		13	133
19	658.8 Insurance - Workman's Comp.	2	71	73	2	71		0	0		73	3		73	76
20	659.8 Insurance - Other	70		70	70			0	0		70	3		3	73
21	660.8 Advertising Expense	7		7	7			0	0		8	0		1	8
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		452	0	0		452			452	452
23	667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24	670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25	675.8 Miscellaneous Expenses	920		920	920			15	8		943	34		57	977
26	TOTAL WATER A&G EXPENSES	4,755	(302)	4,454	4,755	(302)	452	96	50	(6)	5,045	196	932	1,417	6,173

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0456

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Carlton Village

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	2,730		5,826	3,096	113.39%	5,615	210	3.75%
2	603.1-8 Salaries & Wages - Officers, Etc.	77		0	(77)	-100.00%	158	(158)	-100.00%
3	604.1-8 Employee Pensions & Benefits	132		1,109	977	740.31%	272	838	308.53%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	2,216		2,188	(28)	-1.26%	4,558	(2,371)	-52.01%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	372		143	(229)	-61.55%	765	(622)	-81.31%
8	620.1-8 Materials and Supplies	132		444	312	236.17%	272	172	63.44%
9	631.1-8 Contractual Services - Engr.	11		0	(11)	-96.78%	23	(22)	-96.43%
10	632.1-8 Contractual Services - Acct.	101		174	73	72.47%	208	(34)	-16.15%
11	633.1-8 Contractual Services - Legal	20		71	51	254.14%	41	30	72.17%
12	634.1-8 Contractual Services - Mgmt. Fees	31		0	(31)	-100.00%	64	(64)	-100.00%
13	635.1-8 Contractual Services - Other	186		1,588	1,402	753.73%	383	1,205	315.06%
14	641.1-8 Rental of Building/Real Prop.	78		34	(44)	-56.71%	160	(127)	-78.95%
15	642.1-8 Rental of Equipment	40		1	(39)	-96.80%	82	(81)	-98.44%
16	650.1-8 Transportation Expense	109		301	192	175.75%	224	76	34.06%
17	656.1-8 Insurance - Vehicle	206		103	(103)	-50.13%	424	(321)	-75.76%
18	657.1-8 Insurance - General Liability	125		120	(5)	-4.36%	257	(138)	-53.50%
19	658.1-8 Insurance - Workman's Comp.	75		196	121	160.99%	154	41	26.89%
20	659.1-8 Insurance - Other	74		70	(4)	-5.40%	152	(82)	-54.01%
21	660.1-8 Advertising Expense	6		7	1	23.02%	12	(5)	-40.19%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	47		0	(47)	-100.00%	97	(97)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	52		188	136	261.00%	107	81	75.51%
25	675.1-8 Miscellaneous Expenses	640		921	281	43.96%	1,316	(395)	-30.01%
26	**TOTAL WATER O&M EXPENSES**	**7,480**		**13,483**	**6,023**	**80.73%**	**15,344**	**(1,862)**	**-12.13%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,413**		**13,483**	**6,070**	**81.88%**	**15,248**	**(1,765)**	**-13.09%**
28	**Average ERC's**	**58**		**96**	**38**	**65.52%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**105.69%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Carlton Village

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheets, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,642		2,935	1,293	78.73%	3,377	(443)	-13.11%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		559	559	N.A.	0	559	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,182		2,150	(32)	-1.45%	4,488	(2,338)	-52.09%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	372		143	(229)	-61.55%	765	(622)	-81.31%
8	620.1-6 Materials and Supplies	132		258	126	95.11%	272	(14)	-5.14%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		1,503	1,503	N.A.	0	1,503	N.A.
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	5		0	(5)	-100.00%	10	(10)	-100.00%
16	650.1-6 Transportation Expense	100		299	199	198.54%	206	93	45.14%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		99	99	N.A.	0	99	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	6		0	(6)	-100.00%	12	(12)	-100.00%
26	TOTAL WATER O&M EXPENSES	4,439		7,945	3,506	78.98%	9,131	(1,186)	-12.99%
27	SUBTOTAL (less accts. 666 & 667)	4,439		7,945	3,506	78.98%	9,131	(1,186)	-14.92%
28	Average ERC's	58		96	38	65.52%			
29	Average Consumer Price Index - U	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		105.69%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Carlton Village

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	580		725	165	29.40%	1,152	(427)	-37.09%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		138	138	N.A.	0	138	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		7	7	N.A.	0	7	N.A.
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	4		1	(3)	-71.97%	8	(7)	-86.37%
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		24	24	N.A.	0	24	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	52		188	136	261.00%	107	81	75.51%
25	675.7 Miscellaneous Expenses	3		1	(2)	-55.12%	6	(5)	-78.18%
26	**TOTAL WATER O&M EXPENSES**	**619**		**1,084**	**465**	**75.15%**	**1,273**	**(189)**	**-14.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**619**		**1,084**	**465**	**75.15%**	**1,273**	**(189)**	**-17.44%**
28	**Average ERC's**	**58**		**96**	**38**	**65.52%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**105.69%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Carlton Village

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	528		2,166	1,638	310.29%	1,086	1,080	99.47%
2	603.8 Salaries & Wages - Officers, Etc.	77		0	(77)	-100.00%	158	(158)	-100.00%
3	604.8 Employee Pensions & Benefits	132		412	280	212.47%	272	141	51.92%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	34		37	3	9.55%	70	(33)	-46.74%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		179	179	N.A.	0	179	N.A.
9	631.8 Contractual Services - Engr.	11		0	(11)	-98.78%	23	(22)	-98.43%
10	632.8 Contractual Services - Acct.	101		174	73	72.47%	208	(34)	-16.15%
11	633.8 Contractual Services - Legal	20		71	51	254.14%	41	30	72.17%
12	634.8 Contractual Services - Mgmt. Fees	31		0	(31)	-100.00%	64	(64)	-100.00%
13	635.8 Contractual Services - Other	186		85	(101)	-54.54%	383	(298)	-77.90%
14	641.8 Rental of Building/Real Prop.	78		34	(44)	-56.71%	160	(127)	-78.95%
15	642.8 Rental of Equipment	35		1	(34)	-96.34%	72	(71)	-98.22%
16	650.8 Transportation Expense	5		1	(4)	-81.95%	10	(9)	-91.23%
17	656.8 Insurance - Vehicle	206		103	(103)	-50.13%	424	(321)	-75.76%
18	657.8 Insurance - General Liability	125		120	(5)	-4.36%	257	(138)	-53.50%
19	658.8 Insurance - Workman's Comp.	75		73	(2)	-2.95%	154	(81)	-52.82%
20	659.8 Insurance - Other	74		70	(4)	-5.40%	152	(82)	-54.01%
21	660.8 Advertising Expense	6		7	1	23.02%	12	(5)	-40.19%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	47		0	(47)	-100.00%	97	(97)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	631		920	289	45.80%	1,298	(378)	-29.11%
26	**TOTAL WATER O&M EXPENSES**	**2,402**		**4,454**	**2,052**	**85.41%**	**4,941**	**(487)**	**-9.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,355**		**4,454**	**2,099**	**89.11%**	**4,844**	**(390)**	**-8.78%**
28	**Average ERC's**	**58**		**96**	**38**	**65.52%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**105.69%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	210	3.75%	
2	603.1-S Salaries & Wages - Officers, Etc.	(158)	-100.00%	
3	604.1-S Employee Pensions & Benefits	838	308.53%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(2,371)	-52.01%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(622)	-81.31%	
8	620.1-S Materials and Supplies	172	63.44%	
9	631.1-S Contractual Services - Engr.	(22)	-98.43%	
10	632.1-S Contractual Services - Acct.	(34)	-16.15%	
11	633.1-S Contractual Services - Legal	30	72.17%	
12	634.1-S Contractual Services - Mgmt. Fees	(64)	-100.00%	
13	635.1-S Contractual Services - Other	1,205	315.06%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	(127)	-78.95%	
15	642.1-S Rental of Equipment	(81)	-98.44%	
16	650.1-S Transportation Expense	76	34.06%	
17	656.1-S Insurance - Vehicle	(321)	-75.76%	
18	657.1-S Insurance - General Liability	(138)	-53.50%	
19	658.1-S Insurance - Workman's Comp.	41	26.89%	
20	659.1-S Insurance - Other	(82)	-54.01%	
21	660.1-S Advertising Expense	(5)	-40.19%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(97)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	81	75.51%	
25	675.1-S Miscellaneous Expenses	(395)	-30.01%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(1,882)	-12.13%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$1,807
50	Total Projected Rate Case Expense	1,772,200	1,807
52	**Annual Amortization Over 4 Years**	$443,050	$452
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	103
57	% of Total	100%	0.1019%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Lake / Carlton Village

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Lake / Carlton Village

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	840	40	2.50%	21	0	21
4	339.1 Other Plant & Misc.	137	25	4.00%	5	0	5
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	17	0	N.A.	0	0	0
7	304.2 Structures & Improvements	5,603	33	3.03%	170	0	170
8	305.2 Collect. & Impound.	66	50	2.00%	1	0	1
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	109	30	3.33%	4	0	4
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	13	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	6	20	5.00%	0	0	0
14	311.2 Pumping Equipment	16,839	20	5.00%	842	0	842
15	339.2 Other Plant & Misc.	(9)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	569	0	N.A.	0	0	0
18	304.3 Structures & Improvements	2,782	33	3.03%	84	0	84
19	320.3 Water Treatment Eq.	3,045	22	4.55%	138	0	138
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	N.A.	0	0	0
23	304.4 Structures & Improvements	29	33	3.03%	1	0	1
24	330.4 Distr. Reservoirs	1,303	37	2.70%	35	0	35
25	331.4 Transm. & Distribution	11,524	43	2.33%	268	0	268
26	333.4 Services	7,620	40	2.50%	190	0	190
27	334.4 Meters & Meter Insallation	9,155	20	5.00%	458	0	458
28	335.4 Hydrants	76	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	212	25	4.00%	8	0	8
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	541	0	N.A.	0	0	0
32	304.5 Structures & Improvements	2,687	40	2.50%	67	0	67
33	340.5 Office Furniture & Equipment	1,378	15	6.67%	92	0	92
34	340.51 Computer Equipment	2,130	6	16.67%	355	0	355
35	341.5 Transportation Equipment	1,831	6	16.67%	305	0	305
36	342.5 Stores Equipment	15	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	694	16	6.25%	43	0	43
38	344.5 Laboratory Equipment	154	15	6.67%	10	0	10
39	345.5 Power Operated Equipment	904	12	8.33%	75	0	75
40	346.5 Communication Equipment	285	10	10.00%	29	0	29
41	347.5 Miscellaneous Equipment	97	15	6.67%	6	0	6
42	348.5 Other Tangible Plant	76	10	10.00%	8	0	8
43							
44	**INTANGIBLE PLANT**	977		2.71%	26	0	26
45	**SUPPLY & PUMPING**	22,644		4.49%	1,017	0	1,017
46	**WATER TREATMENT PLANT**	6,396		3.48%	223	0	223
47	**TRANSM. & DISTRIBUTION**	29,920		3.22%	963	0	963
48	**GENERAL PLANT**	10,790		9.19%	991	0	991
49							
51	**TOTAL DEPRECIATION EXPENSE**	70,727		4.55%	3,220	0	3,220
52	**AMORTIZATION OF CIAC**				(1,038)	0	(1,038)
53	**NON-USED AND USEFUL**				(201)	0	(201)
54	**NET DEPRECIATION EXPENSE - WATER**				1,981	0	1,981

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
			1991 CIAC AMORTIZATION EXPENSE		
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.28%	0	0	0
2 Line/Main Extension Fees	16,169	2.36%	381	0	381
3 Meter Installation Fees	13,143	5.00%	657	0	657
4 Contributed Lines	0	2.36%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.77%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	29,312		1,038	0	1,038

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	5,603	170	3.03%
3	305.2 Collect. & Impound.	66	1	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	109	4	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	13	0	2.86%
8	310.2 Power Generation Eq.	6	0	5.00%
9	311.2 Pumping Equipment	16,839	842	5.00%
10	339.2 Other Plant & Misc.	(9)	(0)	4.00%
11	304.3 Structures & Improvements	2,782	84	3.03%
12	320.3 Water Treatment Eq.	3,045	138	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	1,303	35	2.70%
15	**COMPOSITE RATE**	29,757	1,275	**4.28%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	29	1	3.03%
18	331.4 Transm. & Distribution	11,524	268	2.33%
19	335.4 Hydrants	76	2	2.22%
20	339.4 Other Plant & Misc.	212	8	4.00%
21	**COMPOSITE RATE**	11,841	279	**2.36%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	9,155	458	5.00%
24	**COMPOSITE RATE**	9,155	458	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	7,620	190	2.50%
27	**COMPOSITE RATE**	7,620	190	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	29,757	1,275	4.28%
30	Line / Main Extension Fees & Contri. lines (Line 21)	11,841	279	2.36%
31	Meter Installation Fees (Line 24)	9,155	458	5.00%
32	Service Installation Fees (Line 27)	7,620	190	2.50%
33	**COMPOSITE RATE**	58,373	2,202	**3.77%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE: Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE: %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	21	0	21	0.00%	0
4	339.1 Other Plant & Misc.	5	0	5	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	170	0	170	0.00%	0
8	305.2 Collect. & Impound.	1	0	1	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	4	0	4	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	0.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	842	0	842	0.00%	0
15	339.2 Other Plant & Misc.	(0)	0	(0)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	84	0	84	0.00%	0
19	320.3 Water Treatment Eq.	138	0	138	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	1	0	1	0.00%	0
24	330.4 Distr. Reservoirs	35	0	35	46.00%	16
25	331.4 Transm. & Distribution	268	0	268	69.00%	185
26	333.4 Services	190	0	190	0.00%	0
27	334.4 Meters & Meter Insallation	458	0	458	0.00%	0
28	335.4 Hydrants	2	0	2	0.00%	0
29	339.4 Other Plant & Misc.	8	0	8	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	67	0	67	0.00%	0
33	340.5 Office Furniture & Equipment	92	0	92	0.00%	0
34	340.51 Computer Equipment	355	0	355	0.00%	0
35	341.5 Transportation Equipment	305	0	305	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	43	0	43	0.00%	0
38	344.5 Laboratory Equipment	10	0	10	0.00%	0
39	345.5 Power Operated Equipment	75	0	75	0.00%	0
40	346.5 Communication Equipment	29	0	29	0.00%	0
41	347.5 Miscellaneous Equipment	6	0	6	0.00%	0
42	348.5 Other Tangible Plant	8	0	8	0.00%	0
43						
44	**INTANGIBLE PLANT**	26	0	26		0
45	**SUPPLY & PUMPING**	1,017	0	1,017		0
46	**WATER TREATMENT PLANT**	223	0	223		0
47	**TRANSM. & DISTRIBUTION**	963	0	963		201
48	**GENERAL PLANT**	991	0	991		0
49						
51	**TOTAL**	**3,220**	**0**	**3,220**		**201**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**6.25%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	921	10	932	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	921	28	950		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	503	503		
6		0	0	0		
7	**TOTAL**	0	503	503		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		436	0	436		
11		0	0	0		
12	**TOTAL**	436	0	436		
13	**OTHER:**					
14	*(Adjustments)*					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	1,357	513	1,870		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	1,357	531	1,888		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Carlton Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	20,473	233	20,706	20,473	633	21,106	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	13,934	(451)	13,483	13,934	1,681	15,614	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,981	0	1,981	1,981	0	1,981	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,357	531	1,888	1,357	531	1,888	B-15 (W)	-
8 Pre Tax Operating Expenses	17,272	80	17,352	17,272	2,212	19,483	-	-
9 **TOTAL PRE-TAX INCOME**	3,202	153	3,354	3,202	(1,579)	1,623	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	3,202	153	3,354	3,202	(1,579)	1,623	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	37,478	(346)	37,132	37,478	(80)	37,399	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	2,174	(20)	2,154	2,174	(5)	2,169	-	-
17 Total Taxable Income	1,028	173	1,201	1,028	(1,575)	(547)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	387	65	452	387	(592)	(206)	-	-
20 Less:								
21 Parent Debt Adjustment	168	0	168	168	0	168	C-9 (W)	-
22 Investment Tax Credit	33	0	33	33	0	33	C-8 (W)	-
23 **TOTAL INCOME TAXES**	185	65	250	185	(592)	(406)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Carlton Village

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0	0	Above	
2 Composite Non-Used & Useful Net Dep. (%)	6.25%	0.00%	6.25%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Chuluota - 335

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	843,422	(2,024)	841,399	A-5 (W)
2 Utility Land & Land Rights	3,549	0	3,549	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(168,507)	(117)	(168,624)	A-9 (W)
6 CIAC	(179,549)	0	(179,549)	A-12 (W)
7 Accumulated Amortization of CIAC	59,770	0	59,770	A-14 (W)
8 Acquisition Adjustments	23,325	0	23,325	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	(7,612)	0	(7,612)	A-20 (W)
10 Advances for Construction	(29,250)	0	(29,250)	A-16 (W)
11 Deferred Tax	(67,366)	0	(67,366)	C-7 (W)
12 Working Capital Allowance	10,743	1,325	12,068	A-17 (W)
13 TOTAL WATER RATE BASE	488,525	(816)	487,709	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	843,422	(2,024)	841,399	A-5 (W)
2	Utility Land & Land Rights	3,549	0	3,549	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(168,507)	(117)	(168,624)	A-9 (W)
6	CIAC	(179,549)	0	(179,549)	A-12 (W)
7	Accumulated Amortization of CIAC	59,770	0	59,770	A-14 (W)
8	Acquisition Adjustments	23,325	0	23,325	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(7,612)	0	(7,612)	A-20 (W)
10	Advances for Construction	(29,250)	0	(29,250)	A-16 (W)
11	Deferred Tax	(67,366)	0	(67,366)	C-7 (W)
12	Working Capital Allowance	10,743	(350)	10,392	A-17 (W)
13	**TOTAL WATER RATE BASE**	**488,525**	**(2,491)**	**486,034**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(4,317)	270	(2,024)	A-5 (W)
3					
4	2.				
5					
6					
7		(4,317)	270	(2,024)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	695	695	695	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(1,624)	(812)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		695	(929)	(117)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(350)	(350)	(350)	A-17 (W)
38					
39	2.				
40					
41					
42		(350)	(350)	(350)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	1,325	1,325	1,325	A-17 (W)
45					
46	2.				
47					
48					
49		1,325	1,325	1,325	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(3,972)	(1,009)	(2,491)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(2,297)	666	(816)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	**681,193**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	681,193
17	1989 Additions	21,702
18	1989 Retirements	0
19	1989 Adjustments	35
20	1989 Net Additions	21,737
21	**12/31/89 BALANCE**	702,930
22	1990 Additions (A/C 101)	33,973
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	33,973
27	**12/31/90 BALANCE**	736,903
28	1990 General Plant Reallocation Adjustments *	(22,447)
29	**12/31/90 ADJUSTED BALANCE**	714,455
30	1991 Additions (A/C 101)	265,031
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	270
34	1991 Net Additions	265,301
35	**12/31/91 BALANCE**	979,756

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Chuluota

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	4,317	(4,588)	0	(270)	(4,317)	270	(0)	2,024	(2,024)	0
3 302.1 Franchises	1,487	0	0	1,487	0	0	1,487	1,487	0	1,487
4 339.1 Other Plant & Misc.	2,669	0	0	2,669	0	0	2,669	2,669	0	2,669
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	150	0	0	150	0	0	150	150	0	150
7 304.2 Structures & Improvements	15,692	0	0	15,692	0	0	15,692	15,692	0	15,692
8 305.2 Collect. & Impound.	9,908	0	0	9,908	0	0	9,908	9,908	0	9,908
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	27,178	0	0	27,178	0	0	27,178	27,178	0	27,178
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	131	0	0	131	0	0	131	131	0	131
13 310.2 Power Generation Eq.	2,975	0	0	2,975	0	0	2,975	2,975	0	2,975
14 311.2 Pumping Equipment	113,487	25	0	113,512	0	0	113,512	113,500	0	113,500
15 339.2 Other Plant & Misc.	1,915	0	0	1,915	0	0	1,915	1,915	0	1,915
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	7	0	0	7	0	0	7	7	0	7
18 304.3 Structures & Improvements	16,163	0	0	16,163	0	0	16,163	16,163	0	16,163
19 320.3 Water Treatment Eq.	221,635	6,547	0	228,182	0	0	228,182	224,908	0	224,908
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	9	0	0	9	0	0	9	9	0	9
23 304.4 Structures & Improvements	671	0	0	671	0	0	671	671	0	671
24 330.4 Distr. Reservoirs	36,083	357	0	36,440	0	0	36,440	36,261	0	36,261
25 331.4 Transm. & Distribution	127,041	232,476	0	359,517	0	0	359,517	243,279	0	243,279
26 333.4 Services	27,182	2,221	0	29,403	0	0	29,403	28,293	0	28,293
27 334.4 Meters & Meter Insallation	39,125	11,402	0	50,527	0	0	50,527	44,826	0	44,826
28 335.4 Hydrants	755	11,425	0	12,180	0	0	12,180	6,467	0	6,467
29 339.4 Other Plant & Misc.	993	0	0	993	0	0	993	993	0	993
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	3,440	(115)	0	3,325	0	0	3,325	3,383	0	3,383
32 304.5 Structures & Improvements	16,592	410	0	17,002	0	0	17,002	16,797	0	16,797
33 340.5 Office Furniture & Equipme	8,549	139	0	8,688	0	0	8,688	8,618	0	8,618
34 340.51 Computer Equipment	11,270	4,090	0	15,360	0	0	15,360	13,315	0	13,315
35 341.5 Transportation Equipment	11,021	850	0	11,871	0	0	11,871	11,446	0	11,446
36 342.5 Stores Equipment	83	21	0	104	0	0	104	94	0	94
37 343.5 Tools, Shop & Garage	4,378	(81)	0	4,297	0	0	4,297	4,337	0	4,337
38 344.5 Laboratory Equipment	928	65	0	993	0	0	993	961	0	961
39 345.5 Power Operated Equipment	5,909	(509)	0	5,400	0	0	5,400	5,654	0	5,654
40 346.5 Communication Equipment	1,716	135	0	1,852	0	0	1,852	1,784	0	1,784
41 347.5 Miscellaneous Equipment	536	137	0	673	0	0	673	605	0	605
42 348.5 Other Tangible Plant	461	23	0	484	0	0	484	473	0	473
43										
44 **INTANGIBLE PLANT**	8,473	(4,588)	0	3,886	(4,317)	270	4,156	6,180	(2,024)	4,156
45 **SUPPLY & PUMPING**	171,436	25	0	171,461	0	0	171,461	171,448	0	171,448
46 **WATER TREATMENT PLANT**	237,805	6,547	0	244,352	0	0	244,352	241,078	0	241,078
47 **TRANSM. & DISTRIBUTION**	231,859	257,880	0	489,739	0	0	489,739	360,799	0	360,799
48 **GENERAL PLANT**	64,883	5,166	0	70,049	0	0	70,049	67,466	0	67,466
49										
50 **TOTAL PLANT IN SERVICE**	714,455	265,031	0	979,486	(4,317)	270	979,756	846,971	(2,024)	844,947
51 **LAND & LAND RIGHTS**	3,606	(115)	0	3,491	0	0	3,491	3,549	0	3,549
52 **TOTAL PIS LESS LAND**	710,849	265,146	0	975,995	(4,317)	270	976,265	843,422	(2,024)	841,399

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Seminole / Chuluota

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	1,487	0	0	1,487	0%	0
4 339.1 Other Plant & Misc.	2,669	0	0	2,669	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	150	0	0	150	0%	0
7 304.2 Structures & Improvements	15,692	0	0	15,692	0%	0
8 305.2 Collect. & Impound.	9,908	0	0	9,908	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	27,178	0	0	27,178	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	131	0	0	131	0%	0
13 310.2 Power Generation Eq.	2,975	0	0	2,975	0%	0
14 311.2 Pumping Equipment	113,500	0	0	113,500	0%	0
15 339.2 Other Plant & Misc.	1,915	0	0	1,915	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	7	0	0	7	0%	0
18 304.3 Structures & Improvements	16,163	0	0	16,163	0%	0
19 320.3 Water Treatment Eq.	224,908	0	0	224,908	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	9	0	0	9	0%	0
23 304.4 Structures & Improvements	671	9	0	662	0%	0
24 330.4 Distr. Reservoirs	36,261	0	0	36,261	0%	0
25 331.4 Transm. & Distribution	243,279	3,375	29,250	210,654	0%	0
26 333.4 Services	28,293	0	0	28,293	0%	0
27 334.4 Meters & Meter Insallation	44,826	0	0	44,826	0%	0
28 335.4 Hydrants	6,467	90	0	6,378	0%	0
29 339.4 Other Plant & Misc.	993	14	0	979	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	3,383	0	0	3,383	0%	0
32 304.5 Structures & Improvements	16,797	0	0	16,797	0%	0
33 340.5 Office Furniture & Equipment	8,618	0	0	8,618	0%	0
34 340.51 Computer Equipment	13,315	0	0	13,315	0%	0
35 341.5 Transportation Equipment	11,446	0	0	11,446	0%	0
36 342.5 Stores Equipment	94	0	0	94	0%	0
37 343.5 Tools, Shop & Garage	4,337	0	0	4,337	0%	0
38 344.5 Laboratory Equipment	961	0	0	961	0%	0
39 345.5 Power Operated Equipment	5,654	0	0	5,654	0%	0
40 346.5 Communication Equipment	1,784	0	0	1,784	0%	0
41 347.5 Miscellaneous Equipment	605	0	0	605	0%	0
42 348.5 Other Tangible Plant	473	0	0	473	0%	0
43						
44 **INTANGIBLE PLANT**	4,156	0	0	4,156		0
45 **SUPPLY & PUMPING**	171,448	0	0	171,448		0
46 **WATER TREATMENT PLANT**	241,078	0	0	241,078		0
47 **TRANSM. & DISTRIBUTION**	360,799	3,488	29,250	328,061		0
48 **GENERAL PLANT**	67,466	0	0	67,466		0
49						
50 **TOTAL PLANT IN SERVICE**	844,947	3,488	29,250	812,210		0
51 **LAND & LAND RIGHTS**	3,549	0	0	3,549		0
52 **TOTAL PIS LESS LAND**	841,399	3,488	29,250	808,661		0
53			Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =		0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	107,024
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	107,113
17	1989 Additions	19,769
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	19,769
21	**12/31/89 BALANCE**	126,882
22	1990 Additions	30,994
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	30,994
26	**12/31/90 BALANCE**	157,876
27	1990 General Plant Reallocation Adjustments *	(6,534)
28	**12/31/90 ADJUSTED BALANCE**	151,342
29	1991 Additions	34,329
30	1991 Retirements	0
31	1991 Adjustments	929
32	1991 Net Additions	35,259
33	**12/31/91 BALANCE**	186,601

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	695	0	695	(695)	(695)	(0)	695	(695)	(0)
3 302.1 Franchises	249	37	286	0	0	286	267	0	267
4 339.1 Other Plant & Misc.	922	107	1,029	0	0	1,029	975	0	975
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	4,415	476	4,890	0	0	4,890	4,652	0	4,652
8 305.2 Collect. & Impound.	2,373	198	2,571	0	0	2,571	2,472	0	2,472
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	3,515	906	4,421	0	0	4,421	3,968	0	3,968
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	15	4	18	0	0	18	17	0	17
13 310.2 Power Generation Eq.	663	149	812	0	0	812	737	0	737
14 311.2 Pumping Equipment	36,383	5,675	42,058	0	0	42,058	39,221	0	39,221
15 339.2 Other Plant & Misc.	782	77	858	0	0	858	820	0	820
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	3,381	490	3,871	0	0	3,871	3,626	0	3,626
19 320.3 Water Treatment Eq.	25,545	10,223	35,768	0	0	35,768	30,657	0	30,657
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	233	20	254	0	0	254	244	0	244
24 330.4 Distr. Reservlors	4,565	980	5,545	0	0	5,545	5,055	0	5,055
25 331.4 Transm. & Distribution	25,632	5,658	31,289	0	0	31,289	28,460	0	28,460
26 333.4 Services	6,174	707	6,882	0	0	6,882	6,528	0	6,528
27 334.4 Meters & Meter Insallation	14,318	2,241	16,559	0	0	16,559	15,438	0	15,438
28 335.4 Hydrants	74	144	217	0	0	217	146	0	146
29 339.4 Other Plant & Misc.	192	40	231	0	0	231	212	0	212
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	2,193	420	2,613	0	0	2,613	2,403	0	2,403
33 340.5 Office Furniture & Equipment	2,758	575	3,333	0	0	3,333	3,046	0	3,046
34 340.51 Computer Equipment	1,415	2,219	3,634	0	1,624	5,258	2,524	812	3,337
35 341.5 Transportation Equipment	6,972	1,908	8,879	0	0	8,879	7,925	0	7,925
36 342.5 Stores Equipment	26	5	31	0	0	31	28	0	28
37 343.5 Tools, Shop & Garage	1,979	271	2,250	0	0	2,250	2,115	0	2,115
38 344.5 Laboratory Equipment	415	64	479	0	0	479	447	0	447
39 345.5 Power Operated Equipment	4,517	471	4,988	0	0	4,988	4,753	0	4,753
40 346.5 Communication Equipment	661	178	839	0	0	839	750	0	750
41 347.5 Miscellaneous Equipment	94	40	135	0	0	135	115	0	115
42 348.5 Other Tangible Plant	188	47	235	0	0	235	211	0	211
43									
44 **INTANGIBLE PLANT**	1,865	144	2,009	(695)	(695)	1,314	1,937	(695)	1,242
45 **SUPPLY & PUMPING**	48,145	7,484	55,629	0	0	55,629	51,887	0	51,887
46 **WATER TREATMENT PLANT**	28,926	10,713	39,639	0	0	39,639	34,283	0	34,283
47 **TRANSM. & DISTRIBUTION**	51,188	9,790	60,978	0	0	60,978	56,083	0	56,083
48 **GENERAL PLANT**	21,218	6,199	27,417	0	1,624	29,041	24,317	812	25,129
49									
50 **TOTAL WATER ACCUM. DEP.**	151,342	34,329	185,671	(695)	929	186,601	168,507	117	168,624

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Chuluota

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			**1991 NON-USED & USEFUL**	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	267	0	267	0%	0
4 339.1 Other Plant & Misc.	975	0	975	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	4,652	0	4,652	0%	0
8 305.2 Collect. & Impound.	2,472	0	2,472	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	3,968	0	3,968	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	17	0	17	0%	0
13 310.2 Power Generation Eq.	737	0	737	0%	0
14 311.2 Pumping Equipment	39,221	0	39,221	0%	0
15 339.2 Other Plant & Misc.	820	0	820	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	3,626	0	3,626	0%	0
19 320.3 Water Treatment Eq.	30,657	0	30,657	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	244	0	243	0%	0
24 330.4 Distr. Reservoirs	5,055	0	5,055	0%	0
25 331.4 Transm. & Distribution	28,460	79	28,382	0%	0
26 333.4 Services	6,528	0	6,528	0%	0
27 334.4 Meters & Meter Insallation	15,438	0	15,438	0%	0
28 335.4 Hydrants	146	2	144	0%	0
29 339.4 Other Plant & Misc.	212	0	211	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	2,403	0	2,403	0%	0
33 340.5 Office Furniture & Equipment	3,046	0	3,046	0%	0
34 340.51 Computer Equipment	3,337	0	3,337	0%	0
35 341.5 Transportation Equipment	7,925	0	7,925	0%	0
36 342.5 Stores Equipment	28	0	28	0%	0
37 343.5 Tools, Shop & Garage	2,115	0	2,115	0%	0
38 344.5 Laboratory Equipment	447	0	447	0%	0
39 345.5 Power Operated Equipment	4,753	0	4,753	0%	0
40 346.5 Communication Equipment	750	0	750	0%	0
41 347.5 Miscellaneous Equipment	115	0	115	0%	0
42 348.5 Other Tangible Plant	211	0	211	0%	0
43					
44 **INTANGIBLE PLANT**	1,242	0	1,242		0
45 **SUPPLY & PUMPING**	51,887	0	51,887		0
46 **WATER TREATMENT PLANT**	34,283	0	34,283		0
47 **TRANSM. & DISTRIBUTION**	56,083	82	56,001		0
48 **GENERAL PLANT**	25,129	0	25,129		0
49					
50 **TOTAL**	168,624	82	168,542		0
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	151,109
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	151,109
17	1989 Additions	3,025
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,025
21	**12/31/89 BALANCE**	154,134
22	1990 Additions	38,403
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	38,403
26	**12/31/90 BALANCE**	192,537
27	1991 Additions	(25,975)
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	(25,975)
31	**12/31/91 BALANCE**	166,562

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	30,170	(29,250)	920	0	0	920	15,545	0	15,545
3	Meter Installation Fees	4,745	3,275	8,020	0	0	8,020	6,383	0	6,383
4	Contributed Lines	3,488	0	3,488	0	0	3,488	3,488	0	3,488
5	Cont. Prty. Other than Lines	151,109	0	151,109	0	0	151,109	151,109	0	151,109
6	Service Installation Fees	3,025	0	3,025	0	0	3,025	3,025	0	3,025
7	**TOTAL WATER CIAC**	**192,537**	**(25,975)**	**166,562**	**0**	**0**	**166,562**	**179,549**	**0**	**179,549**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	46,541
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	**1986 Net Additions**	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	46,541
17	1989 Additions	3,599
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,599
21	**12/31/89 BALANCE**	50,140
22	1990 Additions	6,476
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,476
26	**12/31/90 BALANCE**	56,616
27	1991 Additions	6,308
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	6,308
31	**12/31/91 BALANCE**	62,924

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Seminole / Chuluota

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	354	362	716	0	0	716	535	0	535
3 Meter Installation Fees	119	319	438	0	0	438	278	0	278
4 Contributed Lines	41	81	122	0	0	122	82	0	82
5 Cont. Prty. Other than Lines	55,974	5,470	61,444	0	0	61,444	58,709	0	58,709
6 Service Installation Fees	129	76	204	0	0	204	166	0	166
7 TOTAL WATER ACCUM. AMORT. CIAC	56,616	6,308	62,924	0	0	62,924	59,770	0	59,770

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	**4/30/89 BALANCE**	0
2	1989 Additions	0
3	1989 Adjustments	0
4	**12/31/89 BALANCE**	0
5	1990 Additions	26,000
6	1990 Adjustments	0
7	**12/31/90 BALANCE**	26,000
8	1991 Additions	6,500
9	1991 Adjustments	0
10	**12/31/91 BALANCE**	32,500

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Seminole / Chuluota

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER	**26,000**	**6,500**	**32,500**	**0**	**32,500**	**29,250**	**0**	**29,250**

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	85,942	(2,802)	83,140	85,942	10,598	96,540	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	10,743	(350)	10,392	10,743	1,325	12,068	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	*Other Accounts and Notes Receivable*	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	*TOTAL EQUITY CAPITAL*	65,139,541	59,347,862
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	TOTAL LONG TERM DEBT	66,646,579	66,623,645
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	TOTAL CURRENT LIABILITIES	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	TOTAL DEFERRED CREDITS	92,021,644	89,208,903
33			
34	TOTAL EQUITY CAPITAL & LIABILITIES	245,517,268	235,854,953

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Seminole / Chuluota

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. 23511 ENDED 4/30/89**	23,325	**BALANCE PER ORDER NO. 23511 ENDED 4/30/89**	(5,860)
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	23,325	**4/30/89 Adjusted Balance**	(5,860)
			Amortization from 5/1/89 thru 12/31/90	(1,348)
4	**12/31/91 BALANCE**	23,325	**12/31/90 BALANCE**	(7,208)
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	23,325	1991 Amortization Expense	(809)
6			**12/31/91 BALANCE**	(8,017)
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	(7,612)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	*Average Adjusted Balance (L5)*	23,325	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	(7,612)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Chuluota - 335

Seminole County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	90,752	2,740	93,492	116,921	210,413	125.06%	B-4, B-3 (W)
3 Other Revenues	3,739	156	3,895	0	3,895		B-4 (W)
4 TOTAL OPERATING REVENUES	94,491	2,896	97,387	116,921	214,308		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	85,942	10,598	96,540	0	96,540		B-5 (W)
6 Depreciation, net of CIAC Amort.	28,021	0	28,021	0	28,021		B-13 (W)
7 Amortization	809	0	809	0	809		B-18 (W)
8 Taxes Other Than Income	10,565	3,279	13,844	5,261	19,106		B-15, B-3 (W)
9 Provision For Income Taxes	(24,498)	(4,115)	(28,613)	42,018	13,405		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	100,839	9,763	110,601	47,279	157,881		
11 NET OPERATING INCOME:	(6,347)	(6,867)	(13,214)	69,642	56,428		
12 RATE BASE	488,525		487,709		487,709		A-1 (W)
13 RATE OF RETURN	-1.30%		-2.71%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	90,752	2,740	93,492	103,185	196,677	110.37%	B-4, B-3 (W)
3	Other Revenues	3,739	0	3,739	0	3,739		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**94,491**	**2,740**	**97,231**	**103,185**	**200,416**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	85,942	(2,802)	83,140	0	83,140		B-5 (W)
6	Depreciation, net of CIAC Amort.	28,021	0	28,021	0	28,021		B-13 (W)
7	Amortization	809	0	809	0	809		B-18 (W)
8	Taxes Other Than Income	10,565	3,272	13,837	4,643	18,481		B-15, B-3 (W)
9	Provision For Income Taxes	(24,498)	906	(23,593)	37,081	13,489		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**100,839**	**1,376**	**102,215**	**41,725**	**143,939**		
11	**NET OPERATING INCOME:**	**(6,347)**	**1,364**	**(4,984)**	**61,461**	**56,477**		
12	**RATE BASE**	**488,525**		**486,034**		**486,034**		A-1 (W)
13	**RATE OF RETURN**	**-1.30%**		**-1.03%**		**11.62%**		D-1 (W)

23-Apr-92

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION -1991 (Interim/Final)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.62%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	486,034		487,709		A-1 (W)	-
5	Required Income (L3 x L4)	56,477		56,428		-	-
6	Adjusted Income under Present Rates	(4,984)		(13,214)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	61,461		69,642		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	98,542		111,660		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	103,185		116,921		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	98,542		111,660		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	37,081		42,018		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	4,643		5,261		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	61,461		69,642			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.95%	5.84%
25	Adjustment for Gas	-2.41%	12.95%	-0.31%
26	**TOTAL**	100.00%		11.62%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	2,740	2,896	B-4 (W)
3				
4	2.			
5				
6				
7		**2,740**	**2,896**	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(2,802)	(2,802)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		2,824	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		601	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		1,074	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(84)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		3,156	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		5,829	B-5 (W)
22				
23				
24		**(2,802)**	**10,598**	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		**0**	**0**	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		**0**	**0**	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	123	130	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	3,149	3,149	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		**3,272**	**3,279**	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	906	(4,115)	B-16 (W)
48				
49	2.			
50				
51				
52		**906**	**(4,115)**	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	**1,364**	**(6,867)**	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	87,803	0	
4	461.2 Metered - Commercial	4,025	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	91,828	1,664	93,492
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(1,075)	0	
16	**SUBTOTAL OTHER WATER SALES**	(1,075)	1,075	0
17	**TOTAL WATER SALES**	90,752	2,740	93,492
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	3,739	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	3,739	156	3,895
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	94,491	2,740	97,231
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	94,491	2,896	97,387

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	36,484	2,633	39,117	18,408	920	19,329	4,531	706	5,237	13,545	1,007	14,551
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	10,960	2,229	13,189	4,756	(1,124)	3,632	1,298	(364)	934	4,905	3,717	8,622
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	10,576	23	10,598	10,343	0	10,343	0	20	20	233	3	236
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	7,536	274	7,810	7,536	274	7,810	0	0	0	0	0	0
8	620 Materials and Supplies	4,505	260	4,765	3,340	121	3,462	44	75	118	1,121	64	1,185
9	631 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2
10	632 Contractual Services - Acct.	1,089	46	1,135	0	0	0	0	0	0	1,089	46	1,135
11	633 Contractual Services - Legal	443	27	470	0	0	0	0	0	0	443	27	470
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,875	85	1,960	1,347	49	1,395	0	0	0	529	36	565
14	641 Rental of Building/Real Prop.	211	105	316	0	0	0	0	0	0	211	105	316
15	642 Rental of Equipment	43	2	45	35	1	37	0	0	0	8	1	9
16	650 Transportation Expense	2,835	135	2,971	2,823	102	2,925	7	29	36	6	4	9
17	656 Insurance - Vehicle	642	109	751	0	0	0	0	0	0	642	109	751
18	657 Insurance - General Liability	748	83	830	0	0	0	0	0	0	748	83	830
19	658 Insurance - Workman's Comp.	14	1,261	1,276	0	641	641	0	162	162	14	459	473
20	659 Insurance - Other	438	18	456	0	0	0	0	0	0	438	18	456
21	660 Advertising Expense	46	3	50	0	0	0	0	0	0	46	3	50
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	2,824	2,824	0	0	0	0	0	0	0	2,824	2,824
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	1,174	76	1,250	0	0	0	1,174	76	1,250	0	0	0
25	675 Miscellaneous Expenses	6,320	406	6,726	559	20	580	8	27	36	5,752	358	6,110
26	TOTAL WATER O&M EXPENSES	85,942	10,598	96,540	49,148	1,005	50,153	7,062	731	7,793	29,731	8,863	38,594
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	36,484	2,633	39,117	18,408	920	19,329	4,531	706	5,237	13,545	1,007	14,551
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	10,960	2,229	13,189	4,756	(1,124)	3,632	1,298	(364)	934	4,905	3,717	8,622
31	TOTAL WATER LABOR COSTS	47,444	4,862	52,306	23,165	(204)	22,961	5,829	342	6,171	18,450	4,724	23,173

0506

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	36,484	0	36,484	18,408	0	18,408	4,531	0	4,531	13,545	0	13,545
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	10,960	(4,013)	6,947	4,756	(1,251)	3,505	1,298	(436)	863	4,905	(2,326)	2,579
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	10,576	0	10,576	10,343	0	10,343	0	0	0	233	0	233
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	7,536	0	7,536	7,536	0	7,536	0	0	0	0	0	0
8 620 Materials and Supplies	4,505	0	4,505	3,340	0	3,340	44	0	44	1,121	0	1,121
9 631 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2
10 632 Contractual Services - Acct.	1,089	0	1,089	0	0	0	0	0	0	1,089	0	1,089
11 633 Contractual Services - Legal	443	0	443	0	0	0	0	0	0	443	0	443
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	1,875	0	1,875	1,347	0	1,347	0	0	0	529	0	529
14 641 Rental of Building/Real Prop.	211	0	211	0	0	0	0	0	0	211	0	211
15 642 Rental of Equipment	43	0	43	35	0	35	0	0	0	8	0	8
16 650 Transportation Expense	2,835	0	2,835	2,823	0	2,823	7	0	7	6	0	6
17 656 Insurance - Vehicle	642	0	642	0	0	0	0	0	0	642	0	642
18 657 Insurance - General Liability	748	0	748	0	0	0	0	0	0	748	0	748
19 658 Insurance - Workman's Comp.	14	1,212	1,226	0	619	619	0	152	152	14	441	455
20 659 Insurance - Other	438	0	438	0	0	0	0	0	0	438	0	438
21 660 Advertising Expense	46	0	46	0	0	0	0	0	0	46	0	46
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	1,174	0	1,174	0	0	0	1,174	0	1,174	0	0	0
25 675 Miscellaneous Expenses	6,320	0	6,320	559	0	559	8	0	8	5,752	0	5,752
26 **TOTAL WATER O&M EXPENSES**	**85,942**	**(2,802)**	**83,140**	**49,148**	**(633)**	**48,515**	**7,062**	**(284)**	**6,779**	**29,731**	**(1,885)**	**27,846**
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	36,484	0	36,484	18,408	0	18,408	4,531	0	4,531	13,545	0	13,545
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	10,960	(4,013)	6,947	4,756	(1,251)	3,505	1,298	(436)	863	4,905	(2,326)	2,579
31 **TOTAL WATER LABOR COSTS**	**47,444**	**(4,013)**	**43,431**	**23,165**	**(1,251)**	**21,913**	**5,829**	**(436)**	**5,393**	**18,450**	**(2,326)**	**16,124**

0507

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	2,232	2,294	3,249	2,698	3,311	2,555	2,577	2,480	2,544	3,481	3,621	5,443	36,484	0	36,484	2,633	39,117
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	847	751	1,069	811	969	792	797	820	792	1,025	1,078	1,208	10,960	(4,013)	6,947	2,229	13,189
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	1,012	667	19	1,668	684	871	883	911	810	838	1,145	1,068	10,576	0	10,576	23	10,598
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	735	735	119	735	0	1,470	42	42	777	342	1,718	820	7,536	0	7,536	274	7,810
8	620.1-8 Materials and Supplies	(170)	462	623	183	232	611	545	180	139	628	820	250	4,505	0	4,505	260	4,765
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
10	632.1-8 Contractual Services - Acct.	78	93	88	89	92	90	95	85	92	95	82	110	1,089	0	1,089	46	1,135
11	633.1-8 Contractual Services - Legal	32	38	36	36	37	37	38	35	37	39	33	45	443	0	443	27	470
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	75	234	80	597	274	77	97	42	45	75	131	150	1,875	0	1,875	85	1,960
14	641.1-8 Rental of Building/Real Prop.	15	18	17	17	18	17	18	17	18	18	16	21	211	0	211	105	316
15	642.1-8 Rental of Equipment	1	1	36	1	1	1	1	1	1	1	1	1	43	0	43	2	45
16	650.1-8 Transportation Expense	202	292	189	250	303	178	121	106	138	401	369	288	2,835	0	2,835	135	2,971
17	656.1-8 Insurance - Vehicle	46	55	52	52	54	53	56	50	54	56	48	65	642	0	642	109	751
18	657.1-8 Insurance - General Liability	54	64	60	61	63	62	65	59	63	65	56	75	748	0	748	83	830
19	658.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	14	1,212	1,226	1,261	1,276
20	659.1-8 Insurance - Other	31	37	35	36	37	36	38	34	37	38	33	44	438	0	438	18	456
21	660.1-8 Advertising Expense	3	4	4	4	4	4	4	4	4	4	3	5	46	0	46	3	50
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,824	2,824
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	64	95	117	95	101	81	92	101	82	98	111	137	1,174	0	1,174	76	1,250
25	675.1-8 Miscellaneous Expenses	458	622	464	514	685	498	525	452	534	527	459	582	6,320	0	6,320	406	6,726
26	**TOTAL WATER O&M EXPENSES**	5,717	6,463	6,257	7,848	6,866	7,434	5,995	5,419	6,168	7,734	9,726	10,314	85,942	(2,802)	83,140	10,598	96,540

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	36,484	2,633	39,117
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	10,960	2,229	13,189
31	**TOTAL WATER LABOR COSTS**	47,444	4,862	52,306

0508

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 DIRECT O & M				
1	601.1-6 Salaries & Wages - Employees	1,011	771	1,705	1,229	1,776	1,124	1,044	1,029	1,084	1,920	2,171	3,544	18,408	0	18,408	920	19,329
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	424	228	544	307	443	297	268	324	287	488	585	561	4,756	(1,251)	3,505	(1,124)	3,632
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	995	648	0	1,649	665	852	862	892	790	818	1,127	1,044	10,343	0	10,343	0	10,343
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	735	735	119	735	0	1,470	42	42	777	342	1,718	820	7,536	0	7,536	274	7,810
8	620.1-6 Materials and Supplies	(253)	363	528	88	134	515	445	89	41	527	731	132	3,340	0	3,340	121	3,462
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	37	189	37	554	229	34	51	0	0	29	91	96	1,347	0	1,347	49	1,395
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	35	0	0	0	0	0	0	0	0	0	35	0	35	1	37
16	650.1-6 Transportation Expense	201	291	188	249	302	177	120	105	138	400	367	287	2,823	0	2,823	102	2,925
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	619	619	641	641
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	44	131	0	44	198	22	24	0	48	24	24	0	559	0	559	20	580
26	TOTAL WATER DIRECT O&M EXPENSES	3,193	3,355	3,158	4,854	3,747	4,490	2,856	2,481	3,166	4,548	6,816	6,484	49,148	(633)	48,515	1,005	50,153

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	18,408	920	19,329
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	4,756	(1,124)	3,632
31	TOTAL WATER DIRECT LABOR COSTS	23,165	(204)	22,961

0509

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 CUSTOMER ACCTS.				
1	601.7 Salaries & Wages - Employees	248	368	453	365	390	311	356	388	316	377	428	531	4,531	0	4,531	706	5,237
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	71	106	130	105	112	89	102	111	91	108	123	152	1,298	(436)	863	(364)	934
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	2	4	4	4	4	3	3	4	3	4	4	5	44	0	44	75	118
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	1	1	1	1	0	1	1	0	1	1	1	7	0	7	29	36
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	152	152	162	162
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	64	95	117	95	101	81	92	101	82	98	111	137	1,174	0	1,174	76	1,250
25	675.7 Miscellaneous Expenses	0	1	1	1	1	1	1	1	1	1	1	1	8	0	8	27	36
26	TOTAL WATER CUSTOMER ACCOUNTS	386	574	706	569	608	485	554	605	493	588	667	827	7,062	(284)	6,779	731	7,793

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	4,531	706	5,237
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	1,298	(364)	934
31	TOTAL WATER CUST ACCTS LABOR COSTS	5,829	342	6,171

0510

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 A & G				
1	601.8 Salaries & Wages - Employees	974	1,154	1,090	1,105	1,144	1,120	1,177	1,063	1,143	1,184	1,022	1,368	13,545	0	13,545	1,007	14,551
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	353	418	395	400	414	406	426	385	414	429	370	495	4,905	(2,326)	2,579	3,717	8,622
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	17	20	19	19	20	19	20	18	20	20	18	24	233	0	233	3	236
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	81	96	90	91	95	93	97	88	95	98	85	113	1,121	0	1,121	64	1,185
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
10	632.8 Contractual Services - Acct.	78	93	88	89	92	90	95	85	92	95	82	110	1,089	0	1,089	46	1,135
11	633.8 Contractual Services - Legal	32	38	36	36	37	37	38	35	37	39	33	45	443	0	443	27	470
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	38	45	43	43	45	44	46	41	45	46	40	53	529	0	529	36	565
14	641.8 Rental of Building/Real Prop.	15	18	17	17	18	17	18	17	18	18	16	21	211	0	211	105	316
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	1	6	0	6	4	9
17	656.8 Insurance - Vehicle	46	55	52	52	54	53	56	50	54	56	48	65	642	0	642	109	751
18	657.8 Insurance - General Liability	54	64	60	61	63	62	65	59	63	65	56	75	748	0	748	83	830
19	658.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	14	441	455	459	473
20	659.8 Insurance - Other	31	37	35	36	37	36	38	34	37	38	33	44	438	0	438	18	456
21	660.8 Advertising Expense	3	4	4	4	4	4	4	4	4	4	3	5	46	0	46	3	50
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,824	2,824
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	413	490	463	469	486	476	500	451	485	503	434	581	5,752	0	5,752	358	6,110
26	**TOTAL WATER A&G EXPENSES**	2,137	2,534	2,393	2,425	2,512	2,459	2,585	2,333	2,509	2,598	2,244	3,003	29,731	(1,885)	27,846	8,863	36,594

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	13,545	1,007	14,551
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	4,905	3,717	8,622
31	**TOTAL WATER A&G LABOR COSTS**	18,450	4,724	23,173

0511

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Seminole / Chufuota

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	36,484	0	36,484	36,484	0	0	329	525	(64)	37,254	1,863	0	2,633	39,117
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	10,960	(4,013)	6,947	10,960	(4,013)	0	67	68	0	7,102	258	5,829	2,229	13,189
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	10,576	0	10,576	10,576	0	0	3	20	0	10,598	0	0	23	10,598
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	7,536	0	7,536	7,536	0	0	0	0	0	7,536	274	0	274	7,810
8 620.1-8 Materials and Supplies	4,505	0	4,505	4,505	0	0	15	78	0	4,598	167	0	260	4,765
9 631.1-8 Contractual Services - Engr.	2	0	2	2	0	0	0	0	0	2	0	0	0	2
10 632.1-8 Contractual Services - Acct.	1,089	0	1,089	1,089	0	0	6	0	0	1,095	40	0	46	1,135
11 633.1-8 Contractual Services - Legal	443	0	443	443	0	0	11	0	0	453	16	0	27	470
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,875	0	1,875	1,875	0	0	16	0	0	1,892	68	0	85	1,960
14 641.1-8 Rental of Building/Real Prop.	211	0	211	211	0	0	0	94	0	305	11	0	105	316
15 642.1-8 Rental of Equipment	43	0	43	43	0	0	0	0	0	44	2	0	2	45
16 650.1-8 Transportation Expense	2,835	0	2,835	2,835	0	0	3	28	0	2,867	104	0	135	2,971
17 656.1-8 Insurance - Vehicle	642	0	642	642	0	0	17	66	0	725	26	0	109	751
18 657.1-8 Insurance - General Liability	748	0	748	748	0	0	16	38	0	801	29	0	83	830
19 658.1-8 Insurance - Workman's Comp.	14	1,212	1,226	14	1,212	0	0	5	0	1,231	45	0	1,261	1,276
20 659.1-8 Insurance - Other	438	0	438	438	0	0	2	0	0	440	16	0	18	456
21 660.1-8 Advertising Expense	46	0	46	46	0	0	2	0	0	48	2	0	3	50
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	2,824	0	0	0	2,824	0	0	2,824	2,824
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	1,174	0	1,174	1,174	0	0	0	76	0	1,250	0	0	76	1,250
25 675.1-8 Miscellaneous Expenses	6,320	0	6,320	6,320	0	0	93	77	0	6,490	236	0	406	6,726
26 TOTAL WATER O&M EXPENSES	85,942	(2,802)	83,140	85,942	(2,802)	2,824	601	1,074	(64)	87,555	3,156	5,829	10,598	96,540

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0512

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	18,408		18,408	18,408						18,408	920		920	19,329
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	4,756	(1,251)	3,505	4,756	(1,251)					3,505	127		(1,124)	3,632
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	10,343		10,343	10,343						10,343			0	10,343
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	7,536		7,536	7,536						7,536	274		274	7,810
8 620.1-6 Materials and Supplies	3,340		3,340	3,340						3,340	121		121	3,462
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,347		1,347	1,347						1,347	49		49	1,395
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	35		35	35						35	1		1	37
16 650.1-6 Transportation Expense	2,823		2,823	2,823						2,823	102		102	2,925
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	619	619	0	619					619	22		641	641
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	559		559	559						559	20		20	580
26 TOTAL WATER DIRECT O&M EXPENSES	49,148	(633)	48,515	49,148	(633)	0	0	0	0	48,515	1,638	0	1,005	50,153

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,388 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3)
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0513

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	4,531		4,531	4,531				501	(44)	4,987	249		706	5,237
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	1,298	(436)	863	1,298	(436)			39		902	33		(364)	934
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				20		20			20	20
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	44		44	44				71		114	4		75	118
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractuel Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	7		7	7				28		35	1		29	36
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	152	152	0	152			4		156	6		162	162
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	1,174		1,174	1,174				76		1,250			76	1,250
25 675.7 Miscellaneous Expenses	8		8	8				26		34	1		27	36
26 TOTAL WATER CUST ACCT EXPENSES	7,062	(284)	6,778	7,062	(284)	0	0	764	(44)	7,496	294	0	731	7,793

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0514

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	13,545		13,545	13,545			329	24	(40)	13,858	693		1,007	14,551
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	4,905	(2,326)	2,579	4,905	(2,326)		87	29		2,695	98	5,829	3,717	8,622
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	233		233	233			3	0		236			3	236
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	1,121		1,121	1,121			15	8		1,143	42		64	1,185
9 631.8 Contractual Services - Engr.	2		2	2			0	0		2	0		0	2
10 632.8 Contractual Services - Acct.	1,089		1,089	1,089			6	0		1,095	40		46	1,135
11 633.8 Contractual Services - Legal	443		443	443			11	0		453	16		27	470
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	529		529	529			16	0		545	20		36	565
14 641.8 Rental of Building/Real Prop.	211		211	211			0	94		305	11		105	316
15 642.8 Rental of Equipment	8		8	8			0	0		8	0		1	9
16 650.8 Transportation Expense	6		6	6			3	0		9	0		4	9
17 656.8 Insurance - Vehicle	642		642	642			17	66		725	26		109	751
18 657.8 Insurance - General Liability	748		748	748			16	38		801	29		83	830
19 658.8 Insurance - Workman's Comp.	14	441	455	14	441		0	1		456	17		459	473
20 659.8 Insurance - Other	438		438	438			2	0		440	16		18	456
21 660.8 Advertising Expense	46		46	46			2	0		48	2		3	50
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		2,824	0	0		2,824			2,824	2,824
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	5,752		5,752	5,752			93	51		5,896	214		358	8,110
26 TOTAL WATER A&G EXPENSES	29,731	(1,885)	27,846	29,731	(1,885)	2,824	601	310	(40)	31,541	1,224	5,829	9,883	38,594

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0515

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Chuluota

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	28,182		36,484	8,302	29.46%	30,057	6,427	21.38%
2	603.1-8 Salaries & Wages - Officers, Etc.	117		0	(117)	-100.00%	125	(125)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,815		6,947	5,132	282.73%	1,936	5,011	258.85%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	10,150		10,576	426	4.19%	10,825	(250)	-2.31%
6	616.1-8 Fuel for Power Purchased	57		0	(57)	-100.00%	61	(61)	-100.00%
7	618.1-8 Chemicals	10,331		7,536	(2,795)	-27.05%	11,018	(3,482)	-31.60%
8	620.1-8 Materials and Supplies	2,503		4,505	2,002	79.97%	2,670	1,835	68.74%
9	631.1-8 Contractual Services - Engr.	42		2	(40)	-94.72%	45	(43)	-95.05%
10	632.1-8 Contractual Services - Acct.	946		1,089	143	15.13%	1,009	80	7.94%
11	633.1-8 Contractual Services - Legal	439		443	4	0.88%	468	(25)	-5.42%
12	634.1-8 Contractual Services - Mgmt. Fees	139		0	(139)	-100.00%	148	(148)	-100.00%
13	635.1-8 Contractual Services - Other	7,237		1,875	(5,362)	-74.09%	7,719	(5,843)	-75.70%
14	641.1-8 Rental of Building/Real Prop.	152		211	59	38.90%	162	49	30.23%
15	642.1-8 Rental of Equipment	7		43	36	520.99%	7	36	482.24%
16	650.1-8 Transportation Expense	1,274		2,835	1,561	122.56%	1,359	1,477	108.67%
17	656.1-8 Insurance - Vehicle	1,035		642	(393)	-37.94%	1,104	(462)	-41.82%
18	657.1-8 Insurance - General Liability	1,340		748	(592)	-44.22%	1,429	(682)	-47.70%
19	658.1-8 Insurance - Workman's Comp.	1,086		1,226	140	12.88%	1,158	68	5.84%
20	659.1-8 Insurance - Other	243		438	195	80.13%	259	179	68.89%
21	660.1-8 Advertising Expense	0		46	46	N.A.	0	46	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	1,021	(1,021)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	330		1,174	844	255.66%	352	822	233.47%
25	675.1-8 Miscellaneous Expenses	5,410		6,320	910	16.82%	5,770	550	9.53%
26	**TOTAL WATER O&M EXPENSES**	**73,792**		**83,140**	**9,348**	**12.67%**	**78,702**	**4,438**	**5.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**72,835**		**83,140**	**10,305**	**14.15%**	**77,682**	**5,458**	**6.57%**
28	**Average ERC's**	**839**		**854**	**15**	**2.35%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.65%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Chuluota

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	12,118		18,408	6,290	51.91%	12,925	5,484	42.43%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	780		3,505	2,725	349.10%	832	2,673	321.06%
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	10,049		10,343	294	2.93%	10,717	(374)	-3.49%
6	616.1-6 Fuel for Power Purchased	57		0	(57)	-100.00%	61	(61)	-100.00%
7	618.1-6 Chemicals	10,331		7,536	(2,795)	-27.05%	11,018	(3,482)	-31.60%
8	620.1-6 Materials and Supplies	1,852		3,340	1,388	71.10%	2,082	1,258	60.43%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		1,347	1,346	336537.51%	0	1,346	315534.23%
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		35	35	N.A.	0	35	N.A.
16	650.1-6 Transportation Expense	1,236		2,823	1,587	128.41%	1,318	1,505	114.16%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		619	619	N.A.	0	619	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	108		559	451	416.87%	115	444	384.62%
26	**TOTAL WATER O&M EXPENSES**	**36,632**		**48,515**	**11,884**	**32.44%**	**38,070**	**9,446**	**24.18%**
27	**SUBTOTAL (less accts. 666 & 667)**	**36,632**		**48,515**	**11,884**	**32.44%**	**38,070**	**9,446**	**19.47%**
28	**Average ERC's**	**639**		**854**	**15**	**2.35%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.65%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Chuluota

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	7,046		4,531	(2,515)	-35.69%	7,514	(2,984)	-39.70%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	490		863	373	76.04%	523	340	65.05%
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	50		44	(7)	-13.03%	53	(10)	-18.46%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			7	7	N.A.	0	7	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			152	152	N.A.	0	152	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	330		1,174	844	255.66%	352	822	233.47%
25	675.7 Miscellaneous Expenses			8	8	N.A.	0	8	N.A.
26	**TOTAL WATER O&M EXPENSES**	**7,916**		**6,779**	**(1,137)**	**-14.36%**	**8,442**	**(1,664)**	**-19.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,916**		**6,779**	**(1,137)**	**-14.36%**	**8,442**	**(1,664)**	**-24.54%**
28	**Average ERC's**	**639**		**654**	**15**	**2.35%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.65%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Chuluota

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheets, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	9,018		13,545	4,526	50.19%	9,618	3,926	40.82%
2	603.8 Salaries & Wages - Officers, Etc.	117		0	(117)	-100.00%	125	(125)	-100.00%
3	604.8 Employee Pensions & Benefits	545		2,579	2,034	373.63%	581	1,998	344.06%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	102		233	131	129.45%	108	125	115.14%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	501		1,121	620	123.87%	534	587	109.90%
9	631.8 Contractual Services - Engr.	42		2	(40)	-94.72%	45	(43)	-95.05%
10	632.8 Contractual Services - Acct.	946		1,089	143	15.13%	1,009	80	7.94%
11	633.8 Contractual Services - Legal	439		443	4	0.88%	468	(25)	-5.42%
12	634.8 Contractual Services - Mgmt. Fees	139		0	(139)	-100.00%	148	(148)	-100.00%
13	635.8 Contractual Services - Other	7,237		529	(6,708)	-92.69%	7,718	(7,189)	-93.15%
14	641.8 Rental of Building/Real Prop.	152		211	59	38.90%	162	49	30.23%
15	642.8 Rental of Equipment	7		8	1	14.42%	7	1	7.28%
16	650.8 Transportation Expense	38		6	(33)	-85.24%	41	(35)	-86.16%
17	656.8 Insurance - Vehicle	1,035		642	(393)	-37.94%	1,104	(462)	-41.82%
18	657.8 Insurance - General Liability	1,340		748	(592)	-44.22%	1,429	(682)	-47.70%
19	658.8 Insurance - Workman's Comp	1,066		455	(631)	-58.09%	1,158	(703)	-60.71%
20	659.8 Insurance - Other	243		438	195	80.13%	259	179	68.89%
21	660.8 Advertising Expense			46	46	N.A.	0	46	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	1,021	(1,021)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	5,302		5,752	451	8.50%	5,655	98	1.73%
26	**TOTAL WATER O&M EXPENSES**	**29,244**		**27,846**	**(1,399)**	**-4.78%**	**31,190**	**(3,345)**	**-10.72%**
27	**SUBTOTAL (less accts. 666 & 667)**	**28,287**		**27,846**	**(442)**	**-1.56%**	**30,170**	**(2,324)**	**-8.35%**
28	**Average ERC's**	**639**		**654**	**15**	**2.35%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**6.65%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	6,427	21.38%	
2	603.1-S Salaries & Wages - Officers, Etc.	(125)	-100.00%	
3	604.1-S Employee Pensions & Benefits	5,011	258.85%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(250)	-2.31%	
6	616.1-S Fuel for Power Purchased	(61)	-100.00%	
7	618.1-S Chemicals	(3,482)	-31.60%	
8	620.1-S Materials and Supplies	1,635	68.74%	
9	631.1-S Contractual Services - Engr.	(43)	-85.05%	
10	632.1-S Contractual Services - Acct.	90	7.94%	
11	633.1-S Contractual Services - Legal	(25)	-5.42%	
12	634.1-S Contractual Services - Mgmt. Fees	(148)	-100.00%	
13	635.1-S Contractual Services - Other	(5,843)	-75.70%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	49	30.23%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	36	482.24%	
16	650.1-S Transportation Expense	1,477	108.67%	
17	656.1-S Insurance - Vehicle	(462)	-41.82%	
18	657.1-S Insurance - General Liability	(682)	-47.70%	
19	658.1-S Insurance - Workman's Comp.	68	5.84%	
20	659.1-S Insurance - Other	179	66.89%	
21	660.1-S Advertising Expense	46	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1,021)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	822	233.47%	
25	675.1-S Miscellaneous Expenses	550	9.53%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	4,438	5.64%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Chuluota | ***FPSC***

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Seminole / Chuluota

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$11,295
50	Total Projected Rate Case Expense	1,772,200	11,295
52	**Annual Amortization Over 4 Years**	**$443,050**	**$2,824**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	644
57	% of Total	100%	0.6373%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

23-Apr-92

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Seminole / Chuluota **FPSC**

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1		**There were no major maintenance projects that exceeded 2% of test year revenues per system.**		

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Seminole / Chuluota

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	1,487	40	2.50%	37	0	37
4	339.1 Other Plant & Misc.	2,669	25	4.00%	107	0	107
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	150	0	N.A.	0	0	0
7	304.2 Structures & Improvements	15,692	33	3.03%	476	0	476
8	305.2 Collect. & Impound.	9,908	50	2.00%	198	0	198
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	27,178	30	3.33%	906	0	906
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	131	35	2.86%	4	0	4
13	310.2 Power Generation Eq.	2,975	20	5.00%	149	0	149
14	311.2 Pumping Equipment	113,500	20	5.00%	5,675	0	5,675
15	339.2 Other Plant & Misc.	1,915	25	4.00%	77	0	77
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	7	0	N.A.	0	0	0
18	304.3 Structures & Improvements	16,163	33	3.03%	490	0	490
19	320.3 Water Treatment Eq.	224,908	22	4.55%	10,223	0	10,223
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	9	0	N.A.	0	0	0
23	304.4 Structures & Improvements	671	33	3.03%	20	0	20
24	330.4 Distr. Reservoirs	36,261	37	2.70%	980	0	980
25	331.4 Transm. & Distribution	243,279	43	2.33%	5,658	0	5,658
26	333.4 Services	28,293	40	2.50%	707	0	707
27	334.4 Meters & Meter Insallation	44,826	20	5.00%	2,241	0	2,241
28	335.4 Hydrants	6,467	45	2.22%	144	0	144
29	339.4 Other Plant & Misc.	993	25	4.00%	40	0	40
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	3,383	0	N.A.	0	0	0
32	304.5 Structures & Improvements	16,797	40	2.50%	420	0	420
33	340.5 Office Furniture & Equipment	8,618	15	6.67%	575	0	575
34	340.51 Computer Equipment	13,315	6	16.67%	2,219	0	2,219
35	341.5 Transportation Equipment	11,446	6	16.67%	1,908	0	1,908
36	342.5 Stores Equipment	94	18	5.56%	5	0	5
37	343.5 Tools, Shop & Garage	4,337	16	6.25%	271	0	271
38	344.5 Laboratory Equipment	961	15	6.67%	64	0	64
39	345.5 Power Operated Equipment	5,654	12	8.33%	471	0	471
40	346.5 Communication Equipment	1,784	10	10.00%	178	0	178
41	347.5 Miscellaneous Equipment	605	15	6.67%	40	0	40
42	348.5 Other Tangible Plant	473	10	10.00%	47	0	47
43							
44	**INTANGIBLE PLANT**	4,156		3.46%	144	0	144
45	**SUPPLY & PUMPING**	171,448		4.36%	7,484	0	7,484
46	**WATER TREATMENT PLANT**	241,078		4.44%	10,713	0	10,713
47	**TRANSM. & DISTRIBUTION**	360,799		2.71%	9,790	0	9,790
48	**GENERAL PLANT**	67,466		9.19%	6,199	0	6,199
49							
51	**TOTAL DEPRECIATION EXPENSE**	844,947		4.06%	34,329	0	34,329
52	**AMORTIZATION OF CIAC**				(6,308)	0	(6,308)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				28,021	0	28,021

23-Apr-92

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.27%	0	0	0
2 Line/Main Extension Fees	15,545	2.33%	362	0	362
3 Meter Installation Fees	6,383	5.00%	319	0	319
4 Contributed Lines	3,488	2.33%	81	0	81
5 Cont. Prty. Other Than Lines	151,109	3.62%	5,470	0	5,470
6 Service Installation Fees	3,025	2.50%	76	0	76
7 TOTAL WATER CIAC AMORT. EXPENSE	179,549		6,308	0	6,308

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	15,692	476	3.03%
3	305.2 Collect. & Impound.	9,908	198	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	27,178	906	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	131	4	2.86%
8	310.2 Power Generation Eq.	2,975	149	5.00%
9	311.2 Pumping Equipment	113,500	5,675	5.00%
10	339.2 Other Plant & Misc.	1,915	77	4.00%
11	304.3 Structures & Improvements	16,163	490	3.03%
12	320.3 Water Treatment Eq.	224,908	10,223	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	36,261	980	2.70%
15	**COMPOSITE RATE**	448,631	19,177	**4.27%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	671	20	3.03%
18	331.4 Transm. & Distribution	243,279	5,658	2.33%
19	335.4 Hydrants	6,467	144	2.22%
20	339.4 Other Plant & Misc.	993	40	4.00%
21	**COMPOSITE RATE**	251,410	5,861	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	44,826	2,241	5.00%
24	**COMPOSITE RATE**	44,826	2,241	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	28,293	707	2.50%
27	**COMPOSITE RATE**	28,293	707	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	448,631	19,177	4.27%
30	Line / Main Extension Fees & Contri. lines (Line 21)	251,410	5,861	2.33%
31	Meter Installation Fees (Line 24)	44,826	2,241	5.00%
32	Service Installation Fees (Line 27)	28,293	707	2.50%
33	**COMPOSITE RATE**	773,159	27,987	**3.62%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	Account No. and Name	(1)	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE: Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE: %	(6) Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization		0	0	0	0.00%	0
3	302.1 Franchises		37	0	37	0.00%	0
4	339.1 Other Plant & Misc.		107	0	107	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights		0	0	0	0.00%	0
7	304.2 Structures & Improvements		476	0	476	0.00%	0
8	305.2 Collect. & Impound.		198	0	198	0.00%	0
9	306.2 Lake, River & Other		0	0	0	0.00%	0
10	307.2 Wells & Springs		906	0	906	0.00%	0
11	308.2 Infiltration Galleries		0	0	0	0.00%	0
12	309.2 Supply Mains		4	0	4	0.00%	0
13	310.2 Power Generation Eq.		149	0	149	0.00%	0
14	311.2 Pumping Equipment		5,675	0	5,675	0.00%	0
15	339.2 Other Plant & Misc.		77	0	77	0.00%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights		0	0	0	0.00%	0
18	304.3 Structures & Improvements		490	0	490	0.00%	0
19	320.3 Water Treatment Eq.		10,223	0	10,223	0.00%	0
20	339.3 Other Plant & Misc.		0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights		0	0	0	0.00%	0
23	304.4 Structures & Improvements		20	0	20	0.00%	0
24	330.4 Distr. Reservoirs		980	0	980	0.00%	0
25	331.4 Transm. & Distribution		5,658	79	5,579	0.00%	0
26	333.4 Services		707	0	707	0.00%	0
27	334.4 Meters & Meter Insallation		2,241	0	2,241	0.00%	0
28	335.4 Hydrants		144	2	142	0.00%	0
29	339.4 Other Plant & Misc.		40	0	39	0.00%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights		0	0	0	0.00%	0
32	304.5 Structures & Improvements		420	0	420	0.00%	0
33	340.5 Office Furniture & Equipment		575	0	575	0.00%	0
34	340.51 Computer Equipment		2,219	0	2,219	0.00%	0
35	341.5 Transportation Equipment		1,908	0	1,908	0.00%	0
36	342.5 Stores Equipment		5	0	5	0.00%	0
37	343.5 Tools, Shop & Garage		271	0	271	0.00%	0
38	344.5 Laboratory Equipment		64	0	64	0.00%	0
39	345.5 Power Operated Equipment		471	0	471	0.00%	0
40	346.5 Communication Equipment		178	0	178	0.00%	0
41	347.5 Miscellaneous Equipment		40	0	40	0.00%	0
42	348.5 Other Tangible Plant		47	0	47	0.00%	0
43							
44	**INTANGIBLE PLANT**		144	0	144		0
45	**SUPPLY & PUMPING**		7,484	0	7,484		0
46	**WATER TREATMENT PLANT**		10,713	0	10,713		0
47	**TRANSM. & DISTRIBUTION**		9,790	81	9,709		0
48	**GENERAL PLANT**		6,199	0	6,199		0
49							
51	**TOTAL**		**34,329**	**81**	**34,248**		**0**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**					**0.00%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	4,252	123	4,375	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	4,252	130	4,382		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	3,149	3,149		
6		0	0	0		
7	**TOTAL**	0	3,149	3,149		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		6,313	0	6,313		
11		0	0	0		
12	**TOTAL**	6,313	0	6,313		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	10,565	3,272	13,837		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	10,565	3,279	13,844		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Chuluota
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	94,491	2,740	97,231	94,491	2,896	97,387	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	85,942	(2,802)	83,140	85,942	10,598	96,540	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	28,021	0	28,021	28,021	0	28,021	B-13 (W)	-
6 Amortization	809	0	809	809	0	809	B-18 (W)	-
7 Taxes Other Than Income	10,565	3,279	13,844	10,565	3,279	13,844	B-15 (W)	-
8 Pre Tax Operating Expenses	125,337	477	125,814	125,337	13,877	139,214	-	-
9 **TOTAL PRE-TAX INCOME**	**(30,846)**	**2,262**	**(28,583)**	**(30,846)**	**(10,982)**	**(41,827)**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(30,846)	2,262	(28,583)	(30,846)	(10,982)	(41,827)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	488,525	(2,491)	486,034	488,525	(816)	487,709	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	28,334	(144)	28,190	28,334	(47)	28,287	-	-
17 Total Taxable Income	(59,180)	2,407	(56,773)	(59,180)	(10,934)	(70,114)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**(22,269)**	**906**	**(21,364)**	**(22,269)**	**(4,115)**	**(26,384)**	-	-
20 Less:								
21 Parent Debt Adjustment	1,859	0	1,859	1,859	0	1,859	C-9 (W)	-
22 Investment Tax Credit	370	0	370	370	0	370	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**(24,498)**	**906**	**(23,593)**	**(24,498)**	**(4,115)**	**(28,613)**	-	B-1 (W)

23-Apr-92

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Chuluota

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.23511	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	23,325	3.47%	809	0	809		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			**809**	**0**	**809**		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	809	0	809	Above	
2 Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Citrus Park - 1117

Marion County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	203,491	(2,592)	200,899	A-5 (W)
2 Utility Land & Land Rights	3,674	0	3,674	A-5 (W)
3 Non-Used & Useful	(130)	0	(130)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(61,320)	634	(60,687)	A-9 (W)
6 CIAC	(122,111)	0	(122,111)	A-12 (W)
7 Accumulated Amortization of CIAC	37,002	0	37,002	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	(1,054)	0	(1,054)	C-7 (W)
12 Working Capital Allowance	5,273	706	5,979	A-17 (W)
13 **TOTAL WATER RATE BASE**	64,824	(1,252)	63,572	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as *Plant Held for Future Use*. *If method other than formula approach (1/8 O&M)* is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant In Service	203,491	(2,592)	200,899	A-5 (W)
2	Utility Land & Land Rights	3,674	0	3,674	A-5 (W)
3	Non-Used & Useful	(130)	0	(130)	A-7 (W)
4	Construction Work In Progress	0	0	0	-
5	Accumulated Depreciation	(61,320)	634	(60,687)	A-9 (W)
6	CIAC	(122,111)	0	(122,111)	A-12 (W)
7	Accumulated Amortization of CIAC	37,002	0	37,002	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(1,054)	0	(1,054)	C-7 (W)
12	Working Capital Allowance	5,273	(187)	5,086	A-17 (W)
13	TOTAL WATER RATE BASE	64,824	(2,145)	62,680	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(5,183)	0	(2,592)	A-5 (W)
3					
4	2.				
5					
6					
7		(5,183)	0	(2,592)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	1,079	1,079	1,079	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(890)	(445)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		1,079	189	634	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(187)	(187)	(187)	A-17 (W)
38					
39	2.				
40					
41					
42		(187)	(187)	(187)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	706	706	706	A-17 (W)
45					
46	2.				
47					
48					
49		706	706	706	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(4,291)	2	(2,145)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(3,398)	894	(1,252)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 21322 ENDED 12/31/88**	203,307
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	203,307
17	1989 Additions	12,301
18	1989 Retirements	5,514
19	1989 Adjustments	0
20	1989 Net Additions	6,787
21	**12/31/89 BALANCE**	210,094
22	1990 Additions (A/C 101)	(211)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(211)
27	**12/31/90 BALANCE**	209,883
28	1990 General Plant Reallocation Adjustments *	(1,965)
29	**12/31/90 ADJUSTED BALANCE**	207,918
30	1991 Additions (A/C 101)	(1,506)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(1,506)
35	**12/31/91 BALANCE**	206,412

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Marion / Citrus Park

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				1991 PLANT IN SERVICE				AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	5,183	(5,183)	0	0	(5,183)	0	0	2,591	(2,592)	(0)
3	302.1 Franchises	151	153	0	304	0	0	304	228	0	228
4	339.1 Other Plant & Misc.	461	0	0	461	0	0	461	461	0	461
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	1,809	0	0	1,809	0	0	1,809	1,809	0	1,809
7	304.2 Structures & Improvements	254	0	0	254	0	0	254	254	0	254
8	305.2 Collect. & Impound.	31	0	0	31	0	0	31	31	0	31
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6,050	0	0	6,050	0	0	6,050	6,050	0	6,050
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	79	0	0	79	0	0	79	79	0	79
13	310.2 Power Generation Eq.	877	0	0	877	0	0	877	877	0	877
14	311.2 Pumping Equipment	3,778	0	0	3,778	0	0	3,778	3,778	0	3,778
15	339.2 Other Plant & Misc.	(44)	0	0	(44)	0	0	(44)	(44)	0	(44)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	5	0	0	5	0	0	5	5	0	5
18	304.3 Structures & Improvements	884	0	0	884	0	0	884	884	0	884
19	320.3 Water Treatment Eq.	44,509	0	0	44,509	0	0	44,509	44,509	0	44,509
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	6	0	0	6	0	0	6	6	0	6
23	304.4 Structures & Improvements	284	0	0	284	0	0	284	284	0	284
24	330.4 Distr. Reservlors	364	0	0	364	0	0	364	364	0	364
25	331.4 Transm. & Distribution	88,599	0	0	88,599	0	0	88,599	88,599	0	88,599
26	333.4 Services	733	327	0	1,060	0	0	1,060	896	0	896
27	334.4 Meters & Meter Insallation	17,670	364	0	18,034	0	0	18,034	17,852	0	17,852
28	335.4 Hydrants	196	0	0	196	0	0	196	196	0	196
29	339.4 Other Plant & Misc.	475	0	0	475	0	0	475	475	0	475
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	1,886	(63)	0	1,823	0	0	1,823	1,854	0	1,854
32	304.5 Structures & Improvements	9,095	225	0	9,320	0	0	9,320	9,207	0	9,207
33	340.5 Office Furniture & Equipme	4,686	76	0	4,762	0	0	4,762	4,724	0	4,724
34	340.51 Computer Equipment	6,177	2,242	0	8,419	0	0	8,419	7,298	0	7,298
35	341.5 Transportation Equipment	6,041	466	0	6,507	0	0	6,507	6,274	0	6,274
36	342.5 Stores Equipment	46	11	0	57	0	0	57	51	0	51
37	343.5 Tools, Shop & Garage	2,400	(44)	0	2,355	0	0	2,355	2,377	0	2,377
38	344.5 Laboratory Equipment	509	36	0	544	0	0	544	527	0	527
39	345.5 Power Operated Equipment	3,239	(279)	0	2,960	0	0	2,960	3,099	0	3,099
40	346.5 Communication Equipment	941	74	0	1,015	0	0	1,015	978	0	978
41	347.5 Miscellaneous Equipment	294	75	0	369	0	0	369	331	0	331
42	348.5 Other Tangible Plant	253	13	0	265	0	0	265	259	0	259
43											
44	**INTANGIBLE PLANT**	5,795	(5,029)	0	766	(5,183)	0	766	3,280	(2,592)	689
45	**SUPPLY & PUMPING**	12,834	0	0	12,834	0	0	12,834	12,834	0	12,834
46	**WATER TREATMENT PLANT**	45,398	0	0	45,398	0	0	45,398	45,398	0	45,398
47	**TRANSM. & DISTRIBUTION**	108,327	691	0	109,018	0	0	109,018	108,672	0	108,672
48	**GENERAL PLANT**	35,565	2,832	0	38,397	0	0	38,397	36,981	0	36,981
49											
50	**TOTAL PLANT IN SERVICE**	**207,918**	**(1,506)**	**0**	**206,412**	**(5,183)**	**0**	**206,412**	**207,165**	**(2,592)**	**204,573**
51	**LAND & LAND RIGHTS**	**3,706**	**(63)**	**0**	**3,643**	**0**	**0**	**3,643**	**3,674**	**0**	**3,674**
52	**TOTAL PIS LESS LAND**	**204,212**	**(1,443)**	**0**	**202,769**	**(5,183)**	**0**	**202,769**	**203,491**	**(2,592)**	**200,899**

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Marion / Citrus Park

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contrl. CIAC Property	Remove Advances For Construction	Invested Plant In Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	228	0	0	228	0%	0
4	339.1 Other Plant & Misc.	461	0	0	461	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	1,809	0	0	1,809	0%	0
7	304.2 Structures & Improvements	254	0	0	254	0%	0
8	305.2 Collect. & Impound.	31	0	0	31	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	6,050	0	0	6,050	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	79	0	0	79	0%	0
13	310.2 Power Generation Eq.	877	0	0	877	0%	0
14	311.2 Pumping Equipment	3,778	0	0	3,778	0%	0
15	339.2 Other Plant & Misc.	(44)	0	0	(44)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	5	0	0	5	0%	0
18	304.3 Structures & Improvements	884	0	0	884	0%	0
19	320.3 Water Treatment Eq.	44,509	0	0	44,509	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	6	0	0	6	0%	0
23	304.4 Structures & Improvements	284	0	0	284	0%	0
24	330.4 Distr. Reservlors	364	0	0	364	44%	160
25	331.4 Transm. & Distribution	88,599	0	0	88,599	0%	0
26	333.4 Services	896	0	0	896	0%	0
27	334.4 Meters & Meter Insallation	17,852	0	0	17,852	0%	0
28	335.4 Hydrants	196	0	0	196	0%	0
29	339.4 Other Plant & Misc.	475	0	0	475	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,854	0	0	1,854	0%	0
32	304.5 Structures & Improvements	9,207	0	0	9,207	0%	0
33	340.5 Office Furniture & Equipment	4,724	0	0	4,724	0%	0
34	340.51 Computer Equipment	7,298	0	0	7,298	0%	0
35	341.5 Transportation Equipment	6,274	0	0	6,274	0%	0
36	342.5 Stores Equipment	51	0	0	51	0%	0
37	343.5 Tools, Shop & Garage	2,377	0	0	2,377	0%	0
38	344.5 Laboratory Equipment	527	0	0	527	0%	0
39	345.5 Power Operated Equipment	3,099	0	0	3,099	0%	0
40	346.5 Communication Equipment	978	0	0	978	0%	0
41	347.5 Miscellaneous Equipment	331	0	0	331	0%	0
42	348.5 Other Tangible Plant	259	0	0	259	0%	0
43							
44	**INTANGIBLE PLANT**	689	0	0	689		0
45	**SUPPLY & PUMPING**	12,834	0	0	12,834		0
46	**WATER TREATMENT PLANT**	45,398	0	0	45,398		0
47	**TRANSM. & DISTRIBUTION**	108,672	0	0	108,672		160
48	**GENERAL PLANT**	36,981	0	0	36,981		0
49							
50	**TOTAL PLANT IN SERVICE**	**204,573**	**0**	**0**	**204,573**		**160**
51	**LAND & LAND RIGHTS**	**3,674**	**0**	**0**	**3,674**		**0**
52	**TOTAL PIS LESS LAND**	**200,899**	**0**	**0**	**200,899**		**160**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**0.08%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant In Service	160	0	160	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(30)	0	(30)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	130	0	130	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 21322 ENDED 12/31/88**	40,425
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	40,425
17	1989 Additions	5,469
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,469
21	**12/31/89 BALANCE**	45,894
22	1990 Additions	8,541
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	8,541
26	**12/31/90 BALANCE**	54,435
27	1990 General Plant Reallocation Adjustments *	2,419
28	**12/31/90 ADJUSTED BALANCE**	56,854
29	1991 Additions	8,932
30	1991 Retirements	0
31	1991 Adjustments	(189)
32	1991 Net Additions	8,744
33	**12/31/91 BALANCE**	65,598

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	1,079	(0)	1,079	(1,079)	(1,079)	(0)	1,079	(1,079)	(0)
3 302.1 Franchises	38	6	43	0	0	43	41	0	41
4 339.1 Other Plant & Misc.	18	18	37	0	0	37	28	0	28
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	75	8	82	0	0	82	79	0	79
8 305.2 Collect. & Impound.	2	1	2	0	0	2	2	0	2
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,470	202	1,671	0	0	1,671	1,571	0	1,571
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	6	2	9	0	0	9	7	0	7
13 310.2 Power Generation Eq.	68	44	112	0	0	112	90	0	90
14 311.2 Pumping Equipment	396	189	585	0	0	585	490	0	490
15 339.2 Other Plant & Misc.	(2)	(2)	(4)	0	0	(4)	(3)	0	(3)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	364	27	391	0	0	391	377	0	377
19 320.3 Water Treatment Eq.	16,264	2,023	18,287	0	0	18,287	17,276	0	17,276
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	90	9	98	0	0	98	94	0	94
24 330.4 Distr. Reservoirs	63	10	73	0	0	73	68	0	68
25 331.4 Transm. & Distribution	20,268	2,060	22,329	0	0	22,329	21,299	0	21,299
26 333.4 Services	102	22	125	0	0	125	114	0	114
27 334.4 Meters & Meter Insallation	4,773	893	5,665	0	0	5,665	5,219	0	5,219
28 335.4 Hydrants	11	4	16	0	0	16	14	0	14
29 339.4 Other Plant & Misc.	140	19	159	0	0	159	150	0	150
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	1,202	230	1,432	0	0	1,432	1,317	0	1,317
33 340.5 Office Furniture & Equipment	1,512	315	1,827	0	0	1,827	1,669	0	1,669
34 340.51 Computer Equipment	776	1,216	1,992	0	890	2,882	1,384	445	1,829
35 341.5 Transportation Equipment	3,821	1,046	4,867	0	0	4,867	4,344	0	4,344
36 342.5 Stores Equipment	14	3	17	0	0	17	16	0	16
37 343.5 Tools, Shop & Garage	1,085	149	1,233	0	0	1,233	1,159	0	1,159
38 344.5 Laboratory Equipment	227	35	263	0	0	263	245	0	245
39 345.5 Power Operated Equipment	2,476	258	2,734	0	0	2,734	2,605	0	2,605
40 346.5 Communication Equipment	362	98	460	0	0	460	411	0	411
41 347.5 Miscellaneous Equipment	52	22	74	0	0	74	63	0	63
42 348.5 Other Tangible Plant	103	26	129	0	0	129	116	0	116
43									
44 **INTANGIBLE PLANT**	1,135	24	1,159	(1,079)	(1,079)	80	1,147	(1,079)	68
45 **SUPPLY & PUMPING**	2,014	443	2,457	0	0	2,457	2,236	0	2,236
46 **WATER TREATMENT PLANT**	16,628	2,050	18,678	0	0	18,678	17,653	0	17,653
47 **TRANSM. & DISTRIBUTION**	25,447	3,017	28,464	0	0	28,464	26,956	0	26,956
48 **GENERAL PLANT**	11,630	3,398	15,028	0	890	15,918	13,329	445	13,774
49									
50 **TOTAL WATER ACCUM. DEP.**	56,854	8,932	65,787	(1,079)	(189)	65,598	61,320	(634)	60,687

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Marion / Citrus Park

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	41	0	41	0%	0
4 339.1 Other Plant & Misc.	28	0	28	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	79	0	79	0%	0
8 305.2 Collect. & Impound.	2	0	2	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	1,571	0	1,571	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	7	0	7	0%	0
13 310.2 Power Generation Eq.	90	0	90	0%	0
14 311.2 Pumping Equipment	490	0	490	0%	0
15 339.2 Other Plant & Misc.	(3)	0	(3)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	377	0	377	0%	0
19 320.3 Water Treatment Eq.	17,276	0	17,276	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	94	0	94	0%	0
24 330.4 Distr. Reservlors	68	0	68	44%	30
25 331.4 Transm. & Distribution	21,299	0	21,299	0%	0
26 333.4 Services	114	0	114	0%	0
27 334.4 Meters & Meter Insallation	5,219	0	5,219	0%	0
28 335.4 Hydrants	14	0	14	0%	0
29 339.4 Other Plant & Misc.	150	0	150	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	1,317	0	1,317	0%	0
33 340.5 Office Furniture & Equipment	1,669	0	1,669	0%	0
34 340.51 Computer Equipment	1,829	0	1,829	0%	0
35 341.5 Transportation Equipment	4,344	0	4,344	0%	0
36 342.5 Stores Equipment	16	0	16	0%	0
37 343.5 Tools, Shop & Garage	1,159	0	1,159	0%	0
38 344.5 Laboratory Equipment	245	0	245	0%	0
39 345.5 Power Operated Equipment	2,605	0	2,605	0%	0
40 346.5 Communication Equipment	411	0	411	0%	0
41 347.5 Miscellaneous Equipment	63	0	63	0%	0
42 348.5 Other Tangible Plant	116	0	116	0%	0
43					
44 **INTANGIBLE PLANT**	68	0	68		0
45 **SUPPLY & PUMPING**	2,236	0	2,236		0
46 **WATER TREATMENT PLANT**	17,653	0	17,653		0
47 **TRANSM. & DISTRIBUTION**	26,956	0	26,956		30
48 **GENERAL PLANT**	13,774	0	13,774		0
49					
50 **TOTAL**	60,687	0	60,687		30
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.05%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 21322 ENDED 12/31/89**	**120,748**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**0**
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	120,748
17	1989 Additions	1,025
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,025
21	**12/31/89 BALANCE**	121,773
22	1990 Additions	225
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	225
26	**12/31/90 BALANCE**	121,998
27	1991 Additions	225
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	225
31	**12/31/91 BALANCE**	122,223

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	11,625	0	11,625	0	0	11,625	11,625	0	11,625
2 Line/Main Extension Fees	107,698	0	107,698	0	0	107,698	107,698	0	107,698
3 Meter Installation Fees	2,675	225	2,900	0	0	2,900	2,788	0	2,788
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	121,998	225	122,223	0	0	122,223	122,111	0	122,111

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 21322 ENDED 12/31/88**	**29,157**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	29,157
17	1989 Additions	3,104
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,104
21	**12/31/89 BALANCE**	32,261
22	1990 Additions	3,156
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,156
26	**12/31/90 BALANCE**	35,417
27	1991 Additions	3,168
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	3,168
31	**12/31/91 BALANCE**	38,585

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Marion / Citrus Park

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	3,591	512	4,104	0	0	4,104	3,848	0	3,848
2 Line/Main Extension Fees	31,049	2,516	33,566	0	0	33,566	32,307	0	32,307
3 Meter Installation Fees	777	139	917	0	0	917	847	0	847
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	35,418	3,168	38,586	0	0	38,586	37,002	0	37,002

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Marion / Citrus Park

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	42,184	(1,496)	40,688	42,184	5,645	47,829	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	5,273	(187)	5,086	5,273	706	5,979	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	*Other*	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Marion / Citrus Park

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.08%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.05%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Citrus Park - 1117

Marion County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	51,035	4,494	55,529	9,836	65,365	17.71%	B-4, B-3 (W)
3 Other Revenues	3,955	50	4,005	0	4,005		B-4 (W)
4 **TOTAL OPERATING REVENUES**	54,990	4,544	59,534	9,836	69,370		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	42,184	5,645	47,829	0	47,829		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,760	0	5,760	0	5,760		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	4,745	1,811	6,556	443	6,999		B-15, B-3 (W)
9 Provision For Income Taxes	(1,039)	(1,069)	(2,108)	3,535	1,427		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	51,650	6,388	58,038	3,978	62,015		
11 **NET OPERATING INCOME:**	3,340	(1,844)	1,496	5,859	7,355		
12 **RATE BASE**	64,824		63,572		63,572		A-1 (W)
13 **RATE OF RETURN**	5.15%		2.35%		11.57%		D-1 (W)

27-Apr-92

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	51,035	4,494	55,529	2,951	58,480	5.31%	B-4, B-3 (W)
3 Other Revenues	3,955	0	3,955	0	3,955		B-4 (W)
4 **TOTAL OPERATING REVENUES**	54,990	4,494	59,484	2,951	62,435		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	42,184	(1,496)	40,688	0	40,688		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,760	0	5,760	0	5,760		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	4,745	1,809	6,554	133	6,687		B-15, B-3 (W)
9 Provision For Income Taxes	(1,039)	1,619	580	1,060	1,640		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	51,650	1,932	53,582	1,193	54,775		
11 **NET OPERATING INCOME:**	3,340	2,561	5,902	1,758	7,659		
12 **RATE BASE**	64,824		62,680		62,680		A-1 (W)
13 **RATE OF RETURN**	5.15%		9.42%		12.22%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	14.35%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.22%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	62,680		63,572		A-1 (W)	-
5	Required Income (L3 x L4)	7,659		7,355		-	-
6	Adjusted Income under Present Rates	5,902		1,496		B-1 (W)	-
7	Income Deficiency (L5 - L6)	1,758		5,859		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	2,818		9,394		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	2,951		9,836		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	2,818		9,394		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,060		3,535		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	133		443		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	1,758		5,859			B-1 (W)

Notes:

(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below Calculation of Rate of Return for Interim 1991

(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	14.35%	6.47%
25	Adjustment for Gas	-2.41%	14.35%	-0.35%
26	**TOTAL**	100.00%		12.22%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	4,494	4,544	B-4 (W)
3				
4	2.			
5				
6				
7		4,494	4,544	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(1,496)	(1,496)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,548	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		330	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		589	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(46)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		1,526	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		3,195	B-5 (W)
22				
23				
24		(1,496)	5,645	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	202	204	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,607	1,607	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		1,809	1,811	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	1,619	(1,069)	B-16 (W)
48				
49	2.			
50				
51				
52		1,619	(1,069)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	2,561	(1,844)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)
	1991 REVENUES (PRESENT)		
Line No. Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1 WATER SALES:			
2 460 Unmetered Water Revenue	0	0	
3 461.1 Metered - Residential	47,506	0	
4 461.2 Metered - Commercial	3,303	0	
5 461.3 Metered - Industrial	0	0	
6 461.4 Metered - Pubic Authorities	0	0	
7 461.5 Metered - Multi-Family	0	0	
8 SUBTOTAL WATER SALES	50,809	4,720	55,529
9 OTHER WATER SALES:			
10 462.1 Public Fire Protection	0	0	
11 462.2 Private Fire Protection	0	0	
12 464 Other Sales - Public Authorities	0	0	
13 465 Irrigation Customers	0	0	
14 466 Sales for Resale	0	0	
15 467 Interdepartmental Sales	0	0	
475 Unbilled Revenues	227	0	
16 SUBTOTAL OTHER WATER SALES	227	(227)	0
17 TOTAL WATER SALES	51,035	4,494	55,529
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	3,955	0	
21 472 Rents from Water Property	0	0	
22 473 Interdepartmental Rents	0	0	
23 474 Other Water Revenues	0	0	
24 TOTAL OTHER WATER REVENUES	3,955	50	4,005
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	54,990	4,494	59,484
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	54,990	4,544	59,534

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	18,616	1,374	19,990	8,708	435	9,143	2,484	387	2,871	7,424	552	7,976
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	5,658	1,299	6,956	2,257	(539)	1,718	712	(200)	512	2,689	2,038	4,726
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,014	13	6,027	5,886	0	5,886	0	11	11	128	2	129
6	616 Fuel for Power Purchased	213	8	221	213	8	221	0	0	0	0	0	0
7	618 Chemicals	82	3	85	82	3	85	0	0	0	0	0	0
8	620 Materials and Supplies	2,100	129	2,229	1,462	53	1,515	24	41	65	614	35	649
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	597	25	622	0	0	0	0	0	0	597	25	622
11	633 Contractual Services - Legal	243	15	258	0	0	0	0	0	0	243	15	258
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,762	73	1,836	1,473	53	1,526	0	0	0	290	20	310
14	641 Rental of Building/Real Prop.	116	57	173	0	0	0	0	0	0	116	57	173
15	642 Rental of Equipment	4	0	5	0	0	0	0	0	0	4	0	5
16	650 Transportation Expense	1,941	88	2,030	1,934	70	2,005	4	16	20	3	2	5
17	656 Insurance - Vehicle	352	60	412	0	0	0	0	0	0	352	60	412
18	657 Insurance - General Liability	410	45	455	0	0	0	0	0	0	410	45	455
19	658 Insurance - Workman's Comp.	8	643	651	0	303	303	0	89	89	8	251	259
20	659 Insurance - Other	240	10	250	0	0	0	0	0	0	240	10	250
21	660 Advertising Expense	25	2	27	0	0	0	0	0	0	25	2	27
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,548	1,548	0	0	0	0	0	0	0	1,548	1,548
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	643	42	685	0	0	0	643	42	685	0	0	0
25	675 Miscellaneous Expenses	3,158	211	3,369	0	0	0	5	15	20	3,153	196	3,349
26	TOTAL WATER O&M EXPENSES	42,184	5,645	47,829	22,016	387	22,403	3,871	401	4,272	16,297	4,858	21,155
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	18,616	1,374	19,990	8,708	435	9,143	2,484	387	2,871	7,424	552	7,976
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	5,658	1,299	6,956	2,257	(539)	1,718	712	(200)	512	2,689	2,038	4,726
31	TOTAL WATER LABOR COSTS	24,274	2,673	26,946	10,965	(104)	10,862	3,195	187	3,383	10,113	2,589	12,702

0565

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	1991 TOTAL O&M (.1 - .9) Per Books O & M	Adjustments	Adjusted O & M	1991 DIRECT O&M (.1 - .6) Per Books O & M	Adjustments	Adjusted O & M	1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	Adjustments	Adjusted O & M	1991 ALLOCATED A&G (.9) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	601 Salaries & Wages - Employees	18,616	0	18,616	8,708	0	8,708	2,484	0	2,484	7,424	0	7,424
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	5,658	(2,113)	3,544	2,257	(599)	1,658	712	(239)	473	2,689	(1,275)	1,414
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,014	0	6,014	5,886	0	5,886	0	0	0	128	0	128
6	616 Fuel for Power Purchased	213	0	213	213	0	213	0	0	0	0	0	0
7	618 Chemicals	82	0	82	82	0	82	0	0	0	0	0	0
8	620 Materials and Supplies	2,100	0	2,100	1,462	0	1,462	24	0	24	614	0	614
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Accl.	597	0	597	0	0	0	0	0	0	597	0	597
11	633 Contractual Services - Legal	243	0	243	0	0	0	0	0	0	243	0	243
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,762	0	1,762	1,473	0	1,473	0	0	0	290	0	290
14	641 Rental of Building/Real Prop.	116	0	116	0	0	0	0	0	0	116	0	116
15	642 Rental of Equipment	4	0	4	0	0	0	0	0	0	4	0	4
16	650 Transportation Expense	1,941	0	1,941	1,934	0	1,934	4	0	4	3	0	3
17	656 Insurance - Vehicle	352	0	352	0	0	0	0	0	0	352	0	352
18	657 Insurance - General Liability	410	0	410	0	0	0	0	0	0	410	0	410
19	658 Insurance - Workman's Comp.	8	618	625	0	293	293	0	83	83	8	242	249
20	659 Insurance - Other	240	0	240	0	0	0	0	0	0	240	0	240
21	660 Advertising Expense	25	0	25	0	0	0	0	0	0	25	0	25
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	643	0	643	0	0	0	643	0	643	0	0	0
25	675 Miscellaneous Expenses	3,158	0	3,158	0	0	0	5	0	5	3,153	0	3,153
26	**TOTAL WATER O&M EXPENSES**	42,184	(1,496)	40,688	22,016	(307)	21,709	3,871	(155)	3,716	16,297	(1,033)	15,263
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	18,616	0	18,616	8,708	0	8,708	2,484	0	2,484	7,424	0	7,424
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	5,658	(2,113)	3,544	2,257	(599)	1,658	712	(239)	473	2,689	(1,275)	1,414
31	**TOTAL WATER LABOR COSTS**	24,274	(2,113)	22,160	10,965	(599)	10,366	3,195	(239)	2,956	10,113	(1,275)	8,838

0566

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 TOTAL O & M				
1	601.1-8 Salaries & Wages - Employees	1,462	1,858	1,889	1,549	1,535	1,175	1,257	1,400	1,124	1,225	1,383	2,738	18,616	0	18,616	1,374	19,990
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	464	588	619	463	462	374	396	460	362	388	429	652	5,658	(2,113)	3,544	1,299	6,956
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	519	496	455	496	558	478	452	479	509	454	597	522	6,014	0	6,014	13	6,027
6	616.1-8 Fuel for Power Purchased	17	18	20	29	16	0	25	12	32	19	0	27	213	0	213	8	221
7	618.1-8 Chemicals	0	40	0	0	0	0	0	0	0	0	21	21	82	0	82	3	85
8	620.1-8 Materials and Supplies	(179)	672	310	73	172	156	80	86	150	91	149	339	2,100	0	2,100	129	2,229
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.1-8 Contractual Services - Acct.	43	51	48	49	50	49	52	47	50	52	45	60	597	0	597	25	622
11	633.1-8 Contractual Services - Legal	17	21	20	20	21	20	21	19	20	21	18	25	243	0	243	15	258
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	94	360	131	111	102	87	133	135	132	163	110	204	1,762	0	1,762	73	1,836
14	641.1-8 Rental of Building/Real Prop.	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	57	173
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
16	650.1-8 Transportation Expense	121	261	142	242	186	76	42	126	50	119	56	519	1,941	0	1,941	88	2,030
17	656.1-8 Insurance - Vehicle	25	30	28	29	30	29	31	28	30	31	27	36	352	0	352	60	412
18	657.1-8 Insurance - General Liability	29	35	33	33	35	34	36	32	35	36	31	41	410	0	410	45	455
19	658.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	8	618	625	643	651
20	659.1-8 Insurance - Other	17	20	19	20	20	20	21	19	20	21	18	24	240	0	240	10	250
21	660.1-8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	3	25	0	25	2	27
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,548	1,548
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	35	52	64	52	55	44	50	55	45	54	61	75	643	0	643	42	685
25	675.1-8 Miscellaneous Expenses	227	269	254	258	267	261	274	248	266	276	238	319	3,158	0	3,158	211	3,369
26	TOTAL WATER O&M EXPENSES	2,925	4,795	4,045	3,435	3,522	2,816	2,883	3,159	2,839	2,963	3,194	5,618	42,184	(1,496)	40,688	5,645	47,829

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	18,616	1,374	19,990
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	5,658	1,299	6,956
31	TOTAL WATER LABOR COSTS	24,274	2,673	26,946

0567

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 DIRECT O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	813	1,024	1,043	744	694	390	417	605	324	370	588	1,697	8,708	0	8,708	435	9,143
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	232	301	331	186	174	103	106	188	86	94	159	297	2,257	(599)	1,658	(539)	1,718
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	509	485	445	485	547	468	441	469	498	443	587	509	5,886	0	5,886	0	5,886
6	616.1-6 Fuel for Power Purchased	17	18	20	29	16	0	25	12	32	19	0	27	213	0	213	8	221
7	618.1-6 Chemicals	0	40	0	0	0	0	0	0	0	0	21	21	82	0	82	3	85
8	620.1-6 Materials and Supplies	(225)	618	258	21	118	104	24	36	97	35	100	274	1,462	0	1,462	53	1,515
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	74	336	108	86	78	63	108	113	108	138	88	175	1,473	0	1,473	53	1,526
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	121	261	142	241	186	75	42	126	49	119	56	518	1,934	0	1,934	70	2,005
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	293	293	303	303
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	1,542	3,091	2,346	1,794	1,812	1,203	1,162	1,548	1,193	1,216	1,599	3,519	22,016	(307)	21,709	387	22,403

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	8,708	435	9,143
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	2,257	(539)	1,718
31	TOTAL WATER DIRECT LABOR COSTS	10,965	(104)	10,862

0568

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	136	202	248	200	214	170	195	213	173	207	234	291	2,484	0	2,484	387	2,871
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	39	58	71	57	61	49	56	61	50	59	67	83	712	(239)	473	(200)	512
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	11
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	2	2	2	2	2	2	2	2	2	2	3	24	0	24	41	65
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	16	20
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	83	83	89	89
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	35	52	64	52	55	44	50	55	45	54	61	75	643	0	643	42	685
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	15	20
26	TOTAL WATER CUSTOMER ACCOUNTS	212	315	387	312	333	266	304	332	270	322	365	453	3,871	(155)	3,716	401	4,272

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	2,484	387	2,871
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	712	(200)	512
31	TOTAL WATER CUST ACCTS LABOR COSTS	3,195	187	3,383

0569

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	534	633	598	605	627	614	645	583	627	649	560	750	7,424	0	7,424	552	7,976
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	193	229	216	219	227	222	234	211	227	235	203	272	2,689	(1,275)	1,414	2,038	4,726
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	9	11	10	10	11	11	11	10	11	11	10	13	128	0	128	2	129
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	44	52	49	50	52	51	53	48	52	54	46	62	614	0	614	35	649
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
10	632.8 Contractual Services - Acct.	43	51	48	49	50	49	52	47	50	52	45	60	597	0	597	25	622
11	633.8 Contractual Services - Legal	17	21	20	20	21	20	21	19	20	21	18	25	243	0	243	15	258
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	21	25	23	24	24	24	25	23	24	25	22	29	290	0	290	20	310
14	641.8 Rental of Building/Real Prop.	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	57	173
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	2	5
17	656.8 Insurance - Vehicle	25	30	28	29	30	29	31	28	30	31	27	36	352	0	352	60	412
18	657.8 Insurance - General Liability	29	35	33	33	35	34	36	32	35	36	31	41	410	0	410	45	455
19	658.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	8	242	249	251	259
20	659.8 Insurance - Other	17	20	19	20	20	20	21	19	20	21	18	24	240	0	240	10	250
21	660.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	3	25	0	25	2	27
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,548	1,548
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	227	269	254	257	266	261	274	247	266	276	238	318	3,153	0	3,153	196	3,349
26	TOTAL WATER A&G EXPENSES	1,171	1,389	1,312	1,329	1,377	1,348	1,417	1,279	1,375	1,424	1,230	1,646	16,297	(1,033)	15,263	4,858	21,155

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	7,424	552	7,976
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	2,689	2,038	4,726
31	TOTAL WATER A&G LABOR COSTS	10,113	2,589	12,702

0570

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	18,616	0	18,616	18,616	0	0	180	288	(46)	19,038	952	0	1,374	19,990
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	5,658	(2,113)	3,544	5,658	(2,113)	0	48	37	0	3,630	132	3,195	1,299	6,956
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	6,014	0	6,014	6,014	0	0	2	11	0	6,027	0	0	13	6,027
6 616.1-8 Fuel for Power Purchased	213	0	213	213	0	0	0	0	0	213	8	0	8	221
7 618.1-8 Chemicals	82	0	82	82	0	0	0	0	0	82	3	0	3	85
8 620.1-8 Materials and Supplies	2,100	0	2,100	2,100	0	0	8	43	0	2,151	78	0	129	2,229
9 631.1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
10 632.1-8 Contractual Services - Acct.	597	0	597	597	0	0	3	0	0	600	22	0	25	622
11 633.1-8 Contractual Services - Legal	243	0	243	243	0	0	6	0	0	249	9	0	15	258
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,762	0	1,762	1,762	0	0	9	0	0	1,771	64	0	73	1,836
14 641.1-8 Rental of Building/Real Prop	116	0	116	116	0	0	0	51	0	167	6	0	57	173
15 642.1-8 Rental of Equipment	4	0	4	4	0	0	0	0	0	5	0	0	0	5
16 650.1-8 Transportation Expense	1,941	0	1,941	1,941	0	0	2	15	0	1,958	71	0	88	2,030
17 656.1-8 Insurance - Vehicle	352	0	352	352	0	0	9	36	0	397	14	0	60	412
18 657.1-8 Insurance - General Liability	410	0	410	410	0	0	9	21	0	439	16	0	45	455
19 658.1-8 Insurance - Workman's Comp.	8	618	625	8	618	0	0	3	0	628	23	0	643	651
20 659.1-8 Insurance - Other	240	0	240	240	0	0	1	0	0	241	9	0	10	250
21 660.1-8 Advertising Expense	25	0	25	25	0	0	1	0	0	26	1	0	2	27
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,548	0	0	0	1,548	0	0	1,548	1,548
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	643	0	643	643	0	0	0	42	0	685	0	0	42	685
25 675.1-8 Miscellaneous Expenses	3,158	0	3,158	3,158	0	0	51	42	0	3,251	118	0	211	3,369
26 TOTAL WATER O&M EXPENSES	42,184	(1,496)	40,688	42,184	(1,496)	1,548	330	589	(46)	43,108	1,526	3,195	5,845	47,029

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0571

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	8,708		8,708	8,708						8,708	435		435	9,143
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	2,257	(599)	1,658	2,257	(599)					1,658	60		(539)	1,718
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	5,886		5,886	5,886						5,886			0	5,886
6 616.1-6 Fuel for Power Purchased	213		213	213						213	8		8	221
7 618.1-6 Chemicals	82		82	82						82	3		3	85
8 620.1-6 Materials and Supplies	1,462		1,462	1,462						1,462	53		53	1,515
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,473		1,473	1,473						1,473	53		53	1,526
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	1,934		1,934	1,934						1,934	70		70	2,005
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	293	293	0	293					293	11		303	303
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	22,016	(307)	21,709	22,016	(307)	0	0	0	0	21,709	694	0	387	22,403

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0572

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	2,484		2,484	2,484				274	(24)	2,734	137		387	2,871
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	712	(239)	473	712	(239)			21		494	18		(200)	512
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				11		11			11	11
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	24		24	24				39		63	2		41	65
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	4		4	4				15		19	1		16	20
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp	0	83	83	0	83			2		86	3		89	89
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	643		643	643				42		685			42	685
25 675.7 Miscellaneous Expenses	5		5	5				14		19	1		15	20
26 TOTAL WATER CUST ACCT EXPENSES	3,871	(155)	3,716	3,871	(155)	0	0	419	(24)	4,110	161	0	401	4,272

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,388 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,388 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0573

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. / Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	7,424		7,424	7,424			180	13	(22)	7,596	380		552	7,976
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	2,689	(1,275)	1,414	2,689	(1,275)		48	16		1,477	54	3,195	2,038	4,726
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	128		128	128			2	0		129			2	129
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	614		614	614			8	4		627	23		35	649
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct	597		597	597			3	0		600	22		25	622
11 633.8 Contractual Services - Legal	243		243	243			6	0		249	9		15	258
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	290		290	290			9	0		299	11		20	310
14 641.8 Rental of Building/Real Prop.	116		116	116			0	51		167	6		57	173
15 642.8 Rental of Equipment	4		4	4			0	0		5	0		0	5
16 650.8 Transportation Expense	3		3	3			2	0		5	0		2	5
17 656.8 Insurance - Vehicle	352		352	352			9	36		397	14		60	412
18 657.8 Insurance - General Liability	410		410	410			9	21		439	16		45	455
19 658.8 Insurance - Workman's Comp.	8	242	249	8	242		0	1		250	9		251	258
20 659.8 Insurance - Other	240		240	240			1	0		241	9		10	250
21 660.8 Advertising Expense	25		25	25			1	0		26	1		2	27
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,548	0	0		1,548			1,548	1,548
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	3,153		3,153	3,153			51	28		3,232	117		196	3,349
26 TOTAL WATER A&G EXPENSES	16,297	(1,033)	15,263	16,297	(1,033)	1,548	330	179	(22)	17,299	671	3,195	4,858	21,155

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0574

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Marion / Citrus Park

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	11,447		18,616	7,169	62.63%	13,419	5,196	38.72%
2	603.1-8 Salaries & Wages - Officers, Etc.	437		0	(437)	-100.00%	512	(512)	-100.00%
3	604.1-8 Employee Pensions & Benefits	748		3,544	2,796	373.86%	877	2,668	304.21%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	5,125		6,014	889	17.35%	6,008	6	0.10%
6	616.1-8 Fuel for Power Purchased	83		213	130	157.20%	97	116	119.40%
7	618.1-8 Chemicals	364		82	(282)	-77.40%	427	(344)	-80.73%
8	620.1-8 Materials and Supplies	803		2,100	1,297	161.51%	941	1,159	123.07%
9	631.1-8 Contractual Services - Engr.	30		1	(29)	-95.95%	35	(34)	-96.55%
10	632.1-8 Contractual Services - Acct.	155		597	442	285.15%	182	415	228.54%
11	633.1-8 Contractual Services - Legal	824		243	(581)	-70.54%	966	(723)	-74.87%
12	634.1-8 Contractual Services - Mgmt. Fees	108		0	(108)	-100.00%	127	(127)	-100.00%
13	635.1-8 Contractual Services - Other	527		1,762	1,235	234.43%	618	1,145	185.28%
14	641.1-8 Rental of Building/Real Prop.	135		116	(19)	-14.26%	158	(43)	-26.88%
15	642.1-8 Rental of Equipment	(5)		4	9	-187.80%	(6)	10	-174.90%
16	650.1-8 Transportation Expense	1,416		1,941	525	37.10%	1,660	281	16.95%
17	656.1-8 Insurance - Vehicle	833		352	(481)	-57.74%	977	(624)	-63.95%
18	657.1-8 Insurance - General Liability	1,171		410	(761)	-65.01%	1,373	(963)	-70.15%
19	658.1-8 Insurance - Workman's Comp.	448		625	177	39.62%	525	100	19.10%
20	659.1-8 Insurance - Other	158		240	82	51.85%	185	55	29.53%
21	660.1-8 Advertising Expense	0		25	25	N.A.	0	25	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,794		0	(3,794)	-100.00%	4,448	(4,448)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	8		0	(8)	-100.00%	9	(9)	-100.00%
24	670.1-8 Bad Debt Expense	115		643	528	459.43%	135	509	377.20%
25	675.1-8 Miscellaneous Expenses	2,855		3,158	303	10.60%	3,347	(189)	-5.65%
26	**TOTAL WATER O&M EXPENSES**	**31,579**		**40,688**	**9,109**	**28.85%**	**37,020**	**3,668**	**9.91%**
27	**SUBTOTAL (less accts. 666 & 667)**	**27,777**		**40,688**	**12,911**	**46.48%**	**32,563**	**8,125**	**19.97%**
28	**Average ERC's**	**329**		**335**	**6**	**1.82%**			
29	**Average Consumer Price Index - U**	**116.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**17.23%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Marion / Citrus Park

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	4,588		8,708	4,120	89.80%	5,379	3,329	61.90%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		1,658	1,658	N.A.	0	1,658	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	5,050		5,886	836	16.56%	5,920	(34)	-0.57%
6	616.1-6 Fuel for Power Purchased	83		213	130	157.20%	97	116	119.40%
7	618.1-6 Chemicals	364		82	(282)	-77.40%	427	(344)	-80.73%
8	620.1-6 Materials and Supplies	792		1,462	670	84.57%	928	533	57.44%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	561		1,473	912	162.49%	658	815	123.91%
14	641.1-6 Rental of Building/Real Prop.	9		0	(9)	-100.00%	11	(11)	-100.00%
15	642.1-6 Rental of Equipment	(5)		0	5	-100.00%	(6)	6	-100.00%
16	650.1-6 Transportation Expense	1,375		1,934	559	40.69%	1,612	322	20.01%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		293	293	N.A.	0	293	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	6		0	(6)	-100.00%	7	(7)	-100.00%
26	TOTAL WATER O&M EXPENSES	12,823		21,709	8,886	69.30%	15,032	6,677	44.42%
27	SUBTOTAL (less accts. 666 & 667)	12,823		21,709	8,886	69.30%	15,032	6,677	30.76%
28	Average ERC's	329		335	6	1.82%			
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		17.23%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Marion / Citrus Park

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.7 Salaries & Wages - Employees	2,864		2,484	(380)	-13.29%	3,357	(874)	-26.03%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		473	473	N.A.	0	473	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	11		24	13	116.94%	13	11	85.05%
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0		4	4	N.A.	0	4	N.A.
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		83	83	N.A.	0	83	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	115		643	528	459.43%	135	509	377.20%
25	675.7 Miscellaneous Expenses	0		5	5	N.A.	0	5	N.A.
26	**TOTAL WATER O&M EXPENSES**	2,990		3,716	726	24.27%	3,505	210	6.00%
27	**SUBTOTAL (less accts. 666 & 667)**	2,990		3,716	726	24.27%	3,505	210	5.66%
28	**Average ERC's**	329		335	6	1.82%			
29	**Average Consumer Price Index - U**	116.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		17.23%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Marion / Citrus Park

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	3,995		7,424	3,429	85.84%	4,683	2,741	58.53%
2	603.8 Salaries & Wages - Officers, Etc.	437		0	(437)	-100.00%	512	(512)	-100.00%
3	604.8 Employee Pensions & Benefits	748		1,414	666	88.98%	877	537	61.21%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	75		128	53	70.21%	88	40	45.19%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		614	614	N.A.	0	614	N.A.
9	631.8 Contractual Services - Engr.	30		1	(29)	-95.95%	35	(34)	-96.55%
10	632.8 Contractual Services - Acct.	155		597	442	285.15%	182	415	228.54%
11	633.8 Contractual Services - Legal	824		243	(581)	-70.54%	966	(723)	-74.87%
12	634.8 Contractual Services - Mgmt. Fees	108		0	(108)	-100.00%	127	(127)	-100.00%
13	635.8 Contractual Services - Other	(34)		290	324	-952.31%	(40)	330	-827.03%
14	641.8 Rental of Building/Real Prop.	126		116	(10)	-8.16%	148	(32)	-21.65%
15	642.8 Rental of Equipment	0		4	4	N.A.	0	4	N.A.
16	650.8 Transportation Expense	41		3	(38)	-92.46%	48	(45)	-93.57%
17	656.8 Insurance - Vehicle	833		352	(481)	-57.74%	977	(624)	-63.95%
18	657.8 Insurance - General Liability	1,171		410	(761)	-65.01%	1,373	(963)	-70.15%
19	658.8 Insurance - Workman's Comp.	448		249	(199)	-44.32%	525	(276)	-52.50%
20	659.8 Insurance - Other	158		240	82	51.85%	185	55	29.53%
21	660.8 Advertising Expense	0		25	25	N.A.	0	25	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3,794		0	(3,794)	-100.00%	4,448	(4,448)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	8		0	(8)	-100.00%	9	(9)	-100.00%
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	2,849		3,153	304	10.67%	3,340	(187)	-5.59%
26	**TOTAL WATER O&M EXPENSES**	**15,766**		**15,263**	**(503)**	**-3.19%**	**18,483**	**(3,219)**	**-17.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**11,964**		**15,263**	**3,299**	**27.58%**	**14,025**	**1,238**	**8.11%**
28	**Average ERC's**	**329**		**335**	**6**	**1.82%**			
29	**Average Consumer Price Index - U**	**118.3**		**134.2**	**16**	**13.13%**			
30				**Compounded Multiplier =**		**17.23%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	5,196	38.72%	
2	603.1-S Salaries & Wages - Officers, Etc.	(512)	-100.00%	
3	604.1-S Employee Pensions & Benefits	2,668	304.21%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	6	0.10%	
6	616.1-S Fuel for Power Purchased	116	119.40%	
7	618.1-S Chemicals	(344)	-80.73%	
8	620.1-S Materials and Supplies	1,159	123.07%	
9	631.1-S Contractual Services - Engr.	(34)	-96.55%	
10	632.1-S Contractual Services - Acct.	415	228.54%	
11	633.1-S Contractual Services - Legal	(723)	-74.87%	
12	634.1-S Contractual Services - Mgmt. Fees	(127)	-100.00%	
13	635.1-S Contractual Services - Other	1,145	185.28%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(43)	-26.88%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	10	-174.90%	
16	650.1-S Transportation Expense	281	16.95%	
17	656.1-S Insurance - Vehicle	(624)	-63.95%	
18	657.1-S Insurance - General Liability	(963)	-70.15%	
19	658.1-S Insurance - Workman's Comp.	100	19.10%	
20	659.1-S Insurance - Other	55	28.53%	
21	660.1-S Advertising Expense	25	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(4,448)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(9)	-100.00%	
24	670.1-S Bad Debt Expense	509	377.20%	
25	675.1-S Miscellaneous Expenses	(189)	-5.65%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	3,668	9.91%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Marion / Citrus Park

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$6,191
50	Total Projected Rate Case Expense	1,772,200	6,191
52	**Annual Amortization Over 4 Years**	**$443,050**	**$1,548**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	353
57	% of Total	100%	0.3494%
59	*(A detailed allocation schedule is*		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Marion / Citrus Park | **FPSC**

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1		**There were no major maintenance projects that exceeded 2% of test year revenues per system.**		

ALLOCATION OF EXPENSES - 1991

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	Account No. and Name	(1)	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**							
2	301.1 Organization		(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises		228	40	2.50%	6	0	6
4	339.1 Other Plant & Misc.		461	25	4.00%	18	0	18
5	**SOURCE OF SUPPLY & PUMPING**							
6	303.2 Land & Land Rights		1,809	0	N.A.	0	0	0
7	304.2 Structures & Improvements		254	33	3.03%	8	0	8
8	305.2 Collect. & Impound.		31	50	2.00%	1	0	1
9	306.2 Lake, River & Other		0	40	2.50%	0	0	0
10	307.2 Wells & Springs		6,050	30	3.33%	202	0	202
11	308.2 Infiltration Galleries		0	40	2.50%	0	0	0
12	309.2 Supply Mains		79	35	2.86%	2	0	2
13	310.2 Power Generation Eq.		877	20	5.00%	44	0	44
14	311.2 Pumping Equipment		3,778	20	5.00%	189	0	189
15	339.2 Other Plant & Misc.		(44)	25	4.00%	(2)	0	(2)
16	**WATER TREATMENT PLANT**							
17	303.3 Land & Land Rights		5	0	N.A.	0	0	0
18	304.3 Structures & Improvements		884	33	3.03%	27	0	27
19	320.3 Water Treatment Eq.		44,509	22	4.55%	2,023	0	2,023
20	339.3 Other Plant & Misc.		0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**							
22	303.4 Land & Land Rights		6	0	N.A.	0	0	0
23	304.4 Structures & Improvements		284	33	3.03%	9	0	9
24	330.4 Distr. Reservoirs		364	37	2.70%	10	0	10
25	331.4 Transm. & Distribution		88,599	43	2.33%	2,060	0	2,060
26	333.4 Services		896	40	2.50%	22	0	22
27	334.4 Meters & Meter Insallation		17,852	20	5.00%	893	0	893
28	335.4 Hydrants		196	45	2.22%	4	0	4
29	339.4 Other Plant & Misc.		475	25	4.00%	19	0	19
30	**GENERAL PLANT**							
31	303.5 Land & Land Rights		1,854	0	N.A.	0	0	0
32	304.5 Structures & Improvements		9,207	40	2.50%	230	0	230
33	340.5 Office Furniture & Equipment		4,724	15	6.67%	315	0	315
34	340.51 Computer Equipment		7,298	6	16.67%	1,216	0	1,216
35	341.5 Transportation Equipment		6,274	6	16.67%	1,046	0	1,046
36	342.5 Stores Equipment		51	18	5.56%	3	0	3
37	343.5 Tools, Shop & Garage		2,377	16	6.25%	149	0	149
38	344.5 Laboratory Equipment		527	15	6.67%	35	0	35
39	345.5 Power Operated Equipment		3,099	12	8.33%	258	0	258
40	346.5 Communication Equipment		978	10	10.00%	98	0	98
41	347.5 Miscellaneous Equipment		331	15	6.67%	22	0	22
42	348.5 Other Tangible Plant		259	10	10.00%	26	0	26
43								
44	**INTANGIBLE PLANT**		689		3.50%	24	0	24
45	**SUPPLY & PUMPING**		12,834		3.45%	443	0	443
46	**WATER TREATMENT PLANT**		45,398		4.52%	2,050	0	2,050
47	**TRANSM. & DISTRIBUTION**		108,672		2.78%	3,017	0	3,017
48	**GENERAL PLANT**		36,981		9.19%	3,398	0	3,398
49								
51	**TOTAL DEPRECIATION EXPENSE**		204,573		4.37%	8,932	0	8,932
52	**AMORTIZATION OF CIAC**					(3,168)	0	(3,168)
53	**NON-USED AND USEFUL**					(4)	0	(4)
54	**NET DEPRECIATION EXPENSE - WATER**					5,760	0	5,760

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	11,625	4.41%	512	0	512
2 Line/Main Extension Fees	107,698	2.34%	2,516	0	2,516
3 Meter Installation Fees	2,788	5.00%	139	0	139
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.34%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	122,111		3,168	0	3,168

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	254	8	3.03%
3	305.2 Collect. & Impound.	31	1	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	6,050	202	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	79	2	2.86%
8	310.2 Power Generation Eq.	877	44	5.00%
9	311.2 Pumping Equipment	3,778	189	5.00%
10	339.2 Other Plant & Misc.	(44)	(2)	4.00%
11	304.3 Structures & Improvements	884	27	3.03%
12	320.3 Water Treatment Eq.	44,509	2,023	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	364	10	2.70%
15	**COMPOSITE RATE**	56,782	2,503	4.41%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	284	9	3.03%
18	331.4 Transm. & Distribution	88,599	2,060	2.33%
19	335.4 Hydrants	196	4	2.22%
20	339.4 Other Plant & Misc.	475	19	4.00%
21	**COMPOSITE RATE**	89,554	2,092	2.34%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	17,852	893	5.00%
24	**COMPOSITE RATE**	17,852	893	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	896	22	2.50%
27	**COMPOSITE RATE**	896	22	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	56,782	2,503	4.41%
30	Line / Main Extension Fees & Contri. lines (Line 21)	89,554	2,092	2.34%
31	Meter Installation Fees (Line 24)	17,852	893	5.00%
32	Service Installation Fees (Line 27)	896	22	2.50%
33	**COMPOSITE RATE**	165,084	5,510	3.34%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No.	Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	6	0	6	0.00%	0
4	339.1 Other Plant & Misc.	18	0	18	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	8	0	8	0.00%	0
8	305.2 Collect. & Impound.	1	0	1	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	202	0	202	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	2	0	2	0.00%	0
13	310.2 Power Generation Eq.	44	0	44	0.00%	0
14	311.2 Pumping Equipment	189	0	189	0.00%	0
15	339.2 Other Plant & Misc.	(2)	0	(2)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	27	0	27	0.00%	0
19	320.3 Water Treatment Eq.	2,023	0	2,023	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	9	0	9	0.00%	0
24	330.4 Distr. Reservlors	10	0	10	44.00%	4
25	331.4 Transm. & Distribution	2,060	0	2,060	0.00%	0
26	333.4 Services	22	0	22	0.00%	0
27	334.4 Meters & Meter Insallation	893	0	893	0.00%	0
28	335.4 Hydrants	4	0	4	0.00%	0
29	339.4 Other Plant & Misc.	19	0	19	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	230	0	230	0.00%	0
33	340.5 Office Furniture & Equipment	315	0	315	0.00%	0
34	340.51 Computer Equipment	1,216	0	1,216	0.00%	0
35	341.5 Transportation Equipment	1,046	0	1,046	0.00%	0
36	342.5 Stores Equipment	3	0	3	0.00%	0
37	343.5 Tools, Shop & Garage	149	0	149	0.00%	0
38	344.5 Laboratory Equipment	35	0	35	0.00%	0
39	345.5 Power Operated Equipment	258	0	258	0.00%	0
40	346.5 Communication Equipment	98	0	98	0.00%	0
41	347.5 Miscellaneous Equipment	22	0	22	0.00%	0
42	348.5 Other Tangible Plant	26	0	26	0.00%	0
43						
44	**INTANGIBLE PLANT**	24	0	24		0
45	**SUPPLY & PUMPING**	443	0	443		0
46	**WATER TREATMENT PLANT**	2,050	0	2,050		0
47	**TRANSM. & DISTRIBUTION**	3,017	0	3,017		4
48	**GENERAL PLANT**	3,398	0	3,398		0
49						
51	**TOTAL**	**8,932**	**0**	**8,932**		**4**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**0.05%**	

27-Apr-92

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	2,475	202	2,677	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	2,475	204	2,679		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	1,607	1,607		
6		0	0	0		
7	**TOTAL**	0	1,607	1,607		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		2,271	0	2,271		
11		0	0	0		
12	**TOTAL**	2,271	0	2,271		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	4,745	1,809	6,554		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	4,745	1,811	6,556		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Marion / Citrus Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	54,990	4,494	59,484	54,990	4,544	59,534	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	42,184	(1,496)	40,688	42,184	5,645	47,829	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	5,760	0	5,760	5,760	0	5,760	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 *Taxes Other Than Income*	4,745	1,811	6,556	4,745	1,811	6,556	B-15 (W)	-
8 Pre Tax Operating Expenses	52,689	315	53,004	52,689	7,456	60,145	-	-
9 **TOTAL PRE-TAX INCOME**	2,301	4,178	6,480	2,301	(2,913)	(611)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	2,301	4,178	6,480	2,301	(2,913)	(611)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	64,824	(2,145)	62,680	64,824	(1,252)	63,572	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,760	(124)	3,635	3,760	(73)	3,687	-	-
17 Total Taxable Income	(1,459)	4,303	2,844	(1,459)	(2,840)	(4,299)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(549)	1,619	1,070	(549)	(1,069)	(1,618)	-	-
20 Less:								
21 Parent Debt Adjustment	409	0	409	409	0	409	C-9 (W)	-
22 Investment Tax Credit	81	0	81	81	0	81	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,039)	1,619	580	(1,039)	(1,069)	(2,108)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Marion / Citrus Park

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	NET AMORTIZATION EXPENSE			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.05%	0.00%	0.05%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Citrus Springs Utilities - 9001

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	(1) Balance Per Books	(2) Utility Adjustments	(3) Adjusted Utility Balance	(4) Supporting Schedule(s)
1	Utility Plant in Service	4,225,003	0	4,225,003	A-5 (W)
2	Utility Land & Land Rights	351,760	(320,600)	31,160	A-5 (W)
3	Non-Used & Useful	(2,440,615)	0	(2,440,615)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(434,700)	(2,080)	(436,779)	A-9 (W)
6	CIAC	(286,090)	0	(286,090)	A-12 (W)
7	Accumulated Amortization of CIAC	23,240	0	23,240	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	(137,360)	0	(137,360)	A-16 (W)
11	Deferred Tax	111,482	0	111,482	C-7 (W)
12	Working Capital Allowance	23,119	3,399	26,517	A-17 (W)
13	**TOTAL WATER RATE BASE**	**1,435,840**	**(319,281)**	**1,116,560**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	4,225,003	0	4,225,003	A-5 (W)
2 Utility Land & Land Rights	351,760	(320,600)	31,160	A-5 (W)
3 Non-Used & Useful	(2,440,615)	0	(2,440,615)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(434,700)	(2,080)	(436,779)	A-9 (W)
6 CIAC	(286,090)	0	(286,090)	A-12 (W)
7 Accumulated Amortization of CIAC	23,240	0	23,240	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	(137,360)	0	(137,360)	A-16 (W)
11 Deferred Tax	111,482	0	111,482	C-7 (W)
12 Working Capital Allowance	23,119	(769)	22,349	A-17 (W)
13 **TOTAL WATER RATE BASE**	1,435,840	(323,449)	1,112,391	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	0	0	0	A-5 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1. To adjust out Land Held For Future Use.	(320,600)	(320,600)	(320,600)	A-5 (W)
10					
11	2.				
12					
13					
14		(320,600)	(320,600)	(320,600)	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	0	0	0	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(4,159)	(2,080)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		0	(4,159)	(2,080)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(769)	(769)	(769)	A-17 (W)
38					
39	2.				
40					
41					
42		(769)	(769)	(769)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	3,399	3,399	3,399	A-17 (W)
45					
46	2.				
47					
48					
49		3,399	3,399	3,399	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(321,369)	(325,529)	(323,449)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(317,201)	(321,360)	(319,281)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 9904 ENDED 12/31/77**	1,465,229
2	**BALANCE ENDED 12/31/77**	1,465,229
3	*1978 Additions*	4,262
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	4,262
7	**12/31/78 BALANCE**	1,469,491
8	1979 Additions	6,871
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	6,871
12	**12/31/79 BALANCE**	1,476,362
13	1980 Additions	5,939
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	5,939
17	**12/31/80 BALANCE**	1,482,301
18	*1981 Additions*	144,000
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	144,000
22	**12/31/81 BALANCE**	1,626,301
23	1982 Additions	17,761
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	17,761
27	**12/31/82 BALANCE**	1,644,062
28	1983 Additions	7,134
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	7,134
32	**12/31/83 BALANCE**	1,651,196
33	*1984 Additions*	55,801
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	55,801
37	**12/31/84 BALANCE**	1,706,997
38	1985 Additions	140,157
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	140,157
42	**12/31/85 BALANCE**	1,847,154

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	1,847,154
2	1986 Additions	67,938
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	67,938
6	**12/31/86 BALANCE**	1,915,092
7	1987 Additions	182,486
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	182,486
11	**12/31/87 BALANCE**	2,097,578
12	1988 Additions	82,327
13	1988 Retirements	644
14	1988 Adjustments	0
15	1988 Net Additions	81,683
16	**12/31/88 BALANCE**	2,179,261
17	1989 Additions	502,111
18	1989 Retirements	584
19	1989 Adjustments (Common Plant)	98,793
20	1989 Net Additions	600,320
21	**12/31/89 BALANCE**	2,779,581
22	1990 Additions (A/C 101)	73,647
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	1,605,992
26	1990 Net Additions	1,679,639
27	**12/31/90 BALANCE**	4,459,220
28	1990 General Plant Reallocation Adjustments *	(3,348)
29	**12/31/90 ADJUSTED BALANCE**	4,455,872
30	1991 Additions (A/C 101)	241,783
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(320,600)
34	1991 Net Additions	(78,817)
35	**12/31/91 BALANCE**	4,377,055

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				1991 PLANT IN SERVICE				**AVERAGE 1991 PLANT IN SERVICE**		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance *Per Books* ((2+5)/2)	Utility *Adjustments* ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,886	0	0	3,886	0	0	3,886	3,886	0	3,886
4	339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	1,900	1,950	0	3,850	0	0	3,850	2,875	0	2,875
7	304.2 Structures & Improvements	45,927	0	0	45,927	0	0	45,927	45,927	0	45,927
8	305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9	*306.2 Lake, River & Other*	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	39,993	0	0	39,993	0	0	39,993	39,993	0	39,993
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,862	0	0	1,862	0	0	1,862	1,862	0	1,862
13	310.2 Power Generation Eq.	28,817	0	0	28,817	0	0	28,817	28,817	0	28,817
14	311.2 Pumping Equipment	65,427	0	0	65,427	0	0	65,427	65,427	0	65,427
15	*339.2 Other Plant & Misc.*	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	224	0	0	224	0	0	224	224	0	224
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Eq.	11,891	1,433	0	13,324	0	0	13,324	12,607	0	12,607
20	339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21	**TRANSMISSION & DISTRIBUTION**										
22	303.4 Land & Land Rights	340,000	0	0	340,000	(320,600)	(320,600)	19,400	340,000	(320,600)	19,400
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservlors	15,140	0	0	15,140	0	0	15,140	15,140	0	15,140
25	331.4 Transm. & Distribution	3,291,897	174,552	0	3,466,449	0	0	3,466,449	3,379,173	0	3,379,173
26	333.4 Services	276,309	32,121	0	308,430	0	0	308,430	292,370	0	292,370
27	*334.4 Meters & Meter Insallation*	155,250	17,458	0	172,708	0	0	172,708	163,979	0	163,979
28	335.4 Hydrants	11,212	1,040	0	12,252	0	0	12,252	11,732	0	11,732
29	339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	8,808	(294)	0	8,515	0	0	8,515	8,661	0	8,661
32	304.5 Structures & Improvements	42,485	1,050	0	43,536	0	0	43,536	43,010	0	43,010
33	*340.5 Office Furniture & Equipme*	21,890	355	0	22,245	0	0	22,245	22,068	0	22,068
34	340.51 Computer Equipment	28,857	10,473	0	39,330	0	0	39,330	34,094	0	34,094
35	341.5 Transportation Equipment	28,220	2,177	0	30,397	0	0	30,397	29,308	0	29,308
36	342.5 Stores Equipment	213	53	0	266	0	0	266	240	0	240
37	343.5 Tools, Shop & Garage	11,209	(208)	0	11,002	0	0	11,002	11,106	0	11,106
38	344.5 Laboratory Equipment	2,376	167	0	2,543	0	0	2,543	2,460	0	2,460
39	*345.5 Power Operated Equipment*	15,129	(1,302)	0	13,827	0	0	13,827	14,478	0	14,478
40	346.5 Communication Equipment	4,395	347	0	4,741	0	0	4,741	4,568	0	4,568
41	347.5 Miscellaneous Equipment	1,372	352	0	1,724	0	0	1,724	1,548	0	1,548
42	348.5 Other Tangible Plant	1,180	60	0	1,240	0	0	1,240	1,210	0	1,210
43											
44	***INTANGIBLE PLANT***	*3,887*	0	0	3,887	0	0	3,887	3,887	0	3,887
45	**SUPPLY & PUMPING**	183,926	1,950	0	185,876	0	0	185,876	184,901	0	184,901
46	**WATER TREATMENT PLANT**	12,115	1,433	0	13,548	0	0	13,548	12,831	0	12,831
47	**TRANSM. & DISTRIBUTION**	4,089,809	225,170	0	4,314,979	(320,600)	(320,600)	3,994,379	4,202,394	(320,600)	3,881,794
48	**GENERAL PLANT**	166,136	13,229	0	179,365	0	0	179,365	172,751	0	172,751
49											
50	**TOTAL PLANT IN SERVICE**	**4,455,872**	**241,783**	**0**	**4,697,655**	**(320,600)**	**(320,600)**	**4,377,055**	**4,576,764**	**(320,600)**	**4,256,164**
51	**LAND & LAND RIGHTS**	**350,932**	**1,656**	**0**	**352,589**	**(320,600)**	**(320,600)**	**31,989**	**351,760**	**(320,600)**	**31,160**
52	**TOTAL PIS LESS LAND**	**4,104,940**	**240,126**	**0**	**4,345,066**	**0**	**0**	**4,345,066**	**4,225,003**	**0**	**4,225,003**

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	3,886	0	0	3,886	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	2,875	0	0	2,875	0%	0
7 304.2 Structures & Improvements	45,927	0	0	45,927	0%	0
8 305.2 Collect. & Impound.	0	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	39,993	0	0	39,993	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	1,862	0	0	1,862	0%	0
13 310.2 Power Generation Eq.	28,817	0	0	28,817	0%	0
14 311.2 Pumping Equipment	65,427	0	0	65,427	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	224	0	0	224	0%	0
18 304.3 Structures & Improvements	0	0	0	0	0%	0
19 320.3 Water Treatment Eq.	12,607	0	0	12,607	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	19,400	0	0	19,400	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reservoirs	15,140	0	0	15,140	0%	0
25 331.4 Transm. & Distribution	3,379,173	4,484	137,360	3,237,329	79%	2,557,490
26 333.4 Services	292,370	0	0	292,370	0%	0
27 334.4 Meters & Meter Insallation	163,979	0	0	163,979	0%	0
28 335.4 Hydrants	11,732	16	0	11,717	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	8,661	0	0	8,661	0%	0
32 304.5 Structures & Improvements	43,010	0	0	43,010	0%	0
33 340.5 Office Furniture & Equipment	22,068	0	0	22,068	0%	0
34 340.51 Computer Equipment	34,094	0	0	34,094	0%	0
35 341.5 Transportation Equipment	29,308	0	0	29,308	0%	0
36 342.5 Stores Equipment	240	0	0	240	0%	0
37 343.5 Tools, Shop & Garage	11,106	0	0	11,106	0%	0
38 344.5 Laboratory Equipment	2,460	0	0	2,460	0%	0
39 345.5 Power Operated Equipment	14,478	0	0	14,478	0%	0
40 346.5 Communication Equipment	4,568	0	0	4,568	0%	0
41 347.5 Miscellaneous Equipment	1,548	0	0	1,548	0%	0
42 348.5 Other Tangible Plant	1,210	0	0	1,210	0%	0
43						
44 **INTANGIBLE PLANT**	3,887	0	0	3,887		0
45 **SUPPLY & PUMPING**	184,901	0	0	184,901		0
46 **WATER TREATMENT PLANT**	12,831	0	0	12,831		0
47 **TRANSM. & DISTRIBUTION**	3,881,794	4,500	137,360	3,739,934		2,557,490
48 **GENERAL PLANT**	172,751	0	0	172,751		0
49						
50 **TOTAL PLANT IN SERVICE**	4,256,164	4,500	137,360	4,114,304		2,557,490
51 **LAND & LAND RIGHTS**	31,160	0	0	31,160		0
52 **TOTAL PIS LESS LAND**	4,225,003	4,500	137,360	4,083,143		2,557,490
53			**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		62.16%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant In Service	2,557,490	0	2,557,490	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(116,875)	0	(116,875)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	2,440,615	0	2,440,615	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 8904 ENDED 12/31/77**	**69,209**
2	**BALANCE ENDED 12/31/77**	**69,209**
3	1978 Additions (Dep. Expense)	11,630
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	11,630
7	**12/31/78 BALANCE**	**80,839**
8	1979 Additions	11,897
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	11,897
12	**12/31/79 BALANCE**	**92,736**
13	1980 Additions	12,113
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	12,113
17	**12/31/80 BALANCE**	**104,849**
18	1981 Additions	12,922
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	12,922
22	**12/31/81 BALANCE**	**117,771**
23	1982 Additions	13,651
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	13,651
27	**12/31/82 BALANCE**	**131,422**
28	1983 Additions	14,061
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	14,061
32	**12/31/83 BALANCE**	**145,483**
33	1984 Additions	14,555
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	14,555
37	**12/31/84 BALANCE**	**160,038**
38	1985 Additions	14,717
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	14,717
42	**12/31/85 BALANCE**	**174,755**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**174,755**
2	1986 Additions	14,412
3	1986 Retirements	0
4	1986 Adjustments	(1)
5	1986 Net Additions	14,411
6	**12/31/86 BALANCE**	**189,166**
7	1987 Additions	11,503
8	1987 Retirements	511
9	1987 Adjustments	0
10	1987 Net Additions	10,992
11	**12/31/87 BALANCE**	**200,158**
12	1988 Additions	25,205
13	1988 Retirements	644
14	1988 Adjustments	0
15	1988 Net Additions	24,561
16	**12/31/88 BALANCE**	**224,719**
17	1989 Additions	27,256
18	1989 Retirements	0
19	1989 Adjustments (Common Plant)	70,102
20	1989 Net Additions	97,358
21	**12/31/89 BALANCE**	**322,077**
22	1990 Additions	91,465
23	1990 Retirements	0
24	1990 Adjustments	(3,917)
25	1990 Net Additions	87,548
26	**12/31/90 BALANCE**	**409,625**
27	1990 General Plant Reallocation Adjustments *	(34,323)
28	**12/31/90 ADJUSTED BALANCE**	**375,301**
29	1991 Additions	118,796
30	1991 Retirements	0
31	1991 Adjustments	4,159
32	1991 Net Additions	122,955
33	**12/31/91 BALANCE**	**498,257**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	0	0	0	0	0	0	0	0	0
3 302.1 Franchises	2,489	97	2,586	0	0	2,586	2,538	0	2,538
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	12,046	1,392	13,438	0	0	13,438	12,742	0	12,742
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	22,464	1,333	23,797	0	0	23,797	23,131	0	23,131
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	89	53	142	0	0	142	116	0	116
13 310.2 Power Generation Eq.	3,602	1,441	5,043	0	0	5,043	4,322	0	4,322
14 311.2 Pumping Equipment	56,574	3,271	59,846	0	0	59,846	58,210	0	58,210
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	9,470	573	10,043	0	0	10,043	9,757	0	9,757
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	8,885	409	9,294	0	0	9,294	9,090	0	9,090
25 331.4 Transm. & Distribution	108,897	78,585	187,482	0	0	187,482	148,190	0	148,190
26 333.4 Services	40,831	7,309	48,140	0	0	48,140	44,485	0	44,485
27 334.4 Meters & Meter Insallation	55,499	8,199	63,698	0	0	63,698	59,598	0	59,598
28 335.4 Hydrants	125	261	385	0	0	385	255	0	255
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	5,616	1,075	6,692	0	0	6,692	6,154	0	6,154
33 340.5 Office Furniture & Equipment	7,063	1,471	8,534	0	0	8,534	7,798	0	7,798
34 340.51 Computer Equipment	3,623	5,682	9,305	0	4,159	13,464	6,464	2,080	8,543
35 341.5 Transportation Equipment	17,851	4,885	22,736	0	0	22,736	20,294	0	20,294
36 342.5 Stores Equipment	66	13	79	0	0	79	72	0	72
37 343.5 Tools, Shop & Garage	5,067	694	5,762	0	0	5,762	5,414	0	5,414
38 344.5 Laboratory Equipment	1,062	164	1,226	0	0	1,226	1,144	0	1,144
39 345.5 Power Operated Equipment	11,567	1,207	12,773	0	0	12,773	12,170	0	12,170
40 346.5 Communication Equipment	1,691	457	2,148	0	0	2,148	1,920	0	1,920
41 347.5 Miscellaneous Equipment	242	103	345	0	0	345	293	0	293
42 348.5 Other Tangible Plant	481	121	602	0	0	602	541	0	541
43									
44 **INTANGIBLE PLANT**	2,489	97	2,586	0	0	2,586	2,538	0	2,538
45 **SUPPLY & PUMPING**	94,776	7,490	102,266	0	0	102,266	98,521	0	98,521
46 **WATER TREATMENT PLANT**	9,470	573	10,043	0	0	10,043	9,757	0	9,757
47 **TRANSM. & DISTRIBUTION**	214,236	94,764	309,000	0	0	309,000	261,618	0	261,618
48 **GENERAL PLANT**	54,330	15,872	70,202	0	4,159	74,361	62,266	2,080	64,345
49									
50 **TOTAL WATER ACCUM. DEP.**	375,301	118,796	494,098	0	4,159	498,257	434,700	2,080	436,779

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	2,538	0	2,538	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	12,742	0	12,742	0%	0
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	23,131	0	23,131	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	116	0	116	0%	0
13 310.2 Power Generation Eq.	4,322	0	4,322	0%	0
14 311.2 Pumping Equipment	58,210	0	58,210	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	0	0	0	0%	0
19 320.3 Water Treatment Eq.	9,757	0	9,757	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	9,090	0	9,090	0%	0
25 331.4 Transm. & Distribution	148,190	247	147,943	79%	116,875
26 333.4 Services	44,485	0	44,485	0%	0
27 334.4 Meters & Meter Insallation	59,598	0	59,598	0%	0
28 335.4 Hydrants	255	1	254	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	6,154	0	6,154	0%	0
33 340.5 Office Furniture & Equipment	7,798	0	7,798	0%	0
34 340.51 Computer Equipment	8,543	0	8,543	0%	0
35 341.5 Transportation Equipment	20,294	0	20,294	0%	0
36 342.5 Stores Equipment	72	0	72	0%	0
37 343.5 Tools, Shop & Garage	5,414	0	5,414	0%	0
38 344.5 Laboratory Equipment	1,144	0	1,144	0%	0
39 345.5 Power Operated Equipment	12,170	0	12,170	0%	0
40 346.5 Communication Equipment	1,920	0	1,920	0%	0
41 347.5 Miscellaneous Equipment	293	0	293	0%	0
42 348.5 Other Tangible Plant	541	0	541	0%	0
43					
44 **INTANGIBLE PLANT**	2,538	0	2,538		0
45 **SUPPLY & PUMPING**	98,521	0	98,521		0
46 **WATER TREATMENT PLANT**	9,757	0	9,757		0
47 **TRANSM. & DISTRIBUTION**	261,618	248	261,370		116,875
48 **GENERAL PLANT**	64,345	0	64,345		0
49					
50 **TOTAL**	436,779	248	436,531		116,875
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				26.77%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 8904 ENDED 12/31/77**	9,835
2	**BALANCE ENDED 12/31/77**	9,835
3	1978 Additions	2,845
4	1978 Retirements	0
5	1978 Adjustments	(400)
6	1978 Net Additions	2,445
7	**12/31/78 BALANCE**	12,280
8	1979 Additions	3,755
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	3,755
12	**12/31/79 BALANCE**	16,035
13	1980 Additions	3,680
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	3,680
17	**12/31/80 BALANCE**	19,715
18	1981 Additions	2,815
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	2,815
22	**12/31/81 BALANCE**	22,530
23	1982 Additions	1,930
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	1,930
27	**12/31/82 BALANCE**	24,460
28	1983 Additions	2,460
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	2,460
32	**12/31/83 BALANCE**	26,920
33	1984 Additions	3,460
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	3,460
37	**12/31/84 BALANCE**	30,380
38	1985 Additions	10,710
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	10,710
42	**12/31/85 BALANCE**	41,090

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since *either rate base was last established* by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**41,090**
2	1986 Additions	4,250
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,250
6	**12/31/86 BALANCE**	**45,340**
7	1987 Additions	7,856
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	7,856
11	**12/31/87 BALANCE**	**53,196**
12	1988 Additions	69,952
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	69,952
16	**12/31/88 BALANCE**	**123,148**
17	1989 Additions	59,925
18	1989 Retirements	0
19	1989 Adjustments	(592)
20	1989 Net Additions	59,333
21	**12/31/89 BALANCE**	**182,481**
22	1990 Additions	77,379
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	77,379
26	**12/31/90 BALANCE**	**259,860**
27	1991 Additions	52,461
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	52,461
31	**12/31/91 BALANCE**	**312,321**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	45,247	9,740	54,987	0	0	54,987	50,117	0	50,117
2 Line/Main Extension Fees	90,870	23,615	114,485	0	0	114,485	102,678	0	102,678
3 Meter Installation Fees	21,774	5,946	27,720	0	0	27,720	24,747	0	24,747
4 Contributed Lines	4,500	0	4,500	0	0	4,500	4,500	0	4,500
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	97,469	13,160	110,629	0	0	110,629	104,049	0	104,049
7 **TOTAL WATER CIAC**	**259,860**	**52,461**	**312,321**	**0**	**0**	**312,321**	**286,090**	**0**	**286,090**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer *separately*, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 8904 ENDED 12/31/77**	0
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	1,094
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	1,094
22	**12/31/81 BALANCE**	1,094
23	1982 Additions	447
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	447
27	**12/31/82 BALANCE**	1,541
28	1983 Additions	467
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	467
32	**12/31/83 BALANCE**	2,008
33	1984 Additions	628
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	628
37	**12/31/84 BALANCE**	2,636
38	1985 Additions	781
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	781
42	**12/31/85 BALANCE**	3,417

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	3,417
2	1986 Additions	1,241
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,241
6	**12/31/86 BALANCE**	4,658
7	1987 Additions	1,338
8	1987 Retirements	0
9	1987 Adjustments	(1)
10	1987 Net Additions	1,337
11	**12/31/87 BALANCE**	5,995
12	1988 Additions	2,236
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,236
16	**12/31/88 BALANCE**	8,231
17	1989 Additions	4,414
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,414
21	**12/31/89 BALANCE**	12,645
22	1990 Additions	6,418
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,418
26	**12/31/90 BALANCE**	19,063
27	1991 Additions	8,355
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	8,355
31	**12/31/91 BALANCE**	27,418

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 *Plant Capacity Fees*	3,023	2,024	5,047	0	0	5,047	4,035	0	4,035
2 Line/Main Extension Fees	3,182	2,387	5,570	0	0	5,570	4,376	0	4,376
3 Meter Installation Fees	1,376	1,237	2,614	0	0	2,614	1,995	0	1,995
4 Contributed Lines	196	105	300	0	0	300	248	0	248
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	11,285	2,601	13,887	0	0	13,887	12,586	0	12,586
7 **TOTAL WATER ACCUM. AMORT. CIAC**	19,063	8,355	27,418	0	0	27,418	23,240	0	23,240

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: *Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.*
- *If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.*

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	**12/31/88 BALANCE**	0
2	1989 Additions (Advance from Topeka Group)	16,600
3	1989 Adjustments	0
4	**12/31/89 BALANCE**	16,600
5	1990 Additions	82,081
6	1990 Adjustments	0
7	**12/31/90 BALANCE**	98,681
8	1991 Additions	77,358
9	1991 Adjustments	0
10	**12/31/91 BALANCE**	176,039

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER	98,681	77,358	176,039	0	176,039	137,360	0	137,360

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	*Operation and Maintenance Expenses*	184,949	(6,156)	178,793	184,949	27,191	212,139	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	23,119	(769)	22,349	23,119	3,399	26,517	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,686,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,682,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,954,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	62.16%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	26.77%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Citrus Springs Utilities - 9001

Citrus County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	263,847	1,513	265,360	240,453	505,813	90.61%	B-4, B-3 (W)
3 Other Revenues	4,131	(0)	4,131	0	4,131		B-4 (W)
4 TOTAL OPERATING REVENUES	267,978	1,513	269,491	240,453	509,944		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	184,949	27,191	212,139	0	212,139		B-5 (W)
6 Depreciation, net of CIAC Amort.	48,441	0	48,441	0	48,441		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	67,020	7,728	74,748	10,820	85,568		B-15, B-3 (W)
9 Provision For Income Taxes	(46,200)	(5,602)	(51,802)	86,411	34,609		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	254,210	29,317	283,527	97,231	380,758		
11 NET OPERATING INCOME:	13,768	(27,803)	(14,036)	143,222	129,186		
12 RATE BASE	1,435,840		1,116,560		1,116,560		A-1 (W)
13 RATE OF RETURN	0.96%		-1.26%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	263,847	1,513	265,360	190,311	455,671	71.72%	B-4, B-3 (W)
3 Other Revenues	4,131	0	4,131	0	4,131		B-4 (W)
4 **TOTAL OPERATING REVENUES**	267,978	1,513	269,491	190,311	459,802		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	184,949	(6,156)	178,793	0	178,793		B-5 (W)
6 Depreciation, net of CIAC Amort.	48,441	0	48,441	0	48,441		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	67,020	7,728	74,748	8,564	83,312		B-15, B-3 (W)
9 Provision For Income Taxes	(46,200)	7,037	(39,162)	68,391	29,229		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	254,210	8,610	262,820	76,955	339,775		
11 **NET OPERATING INCOME:**	13,768	(7,096)	6,672	113,355	120,027		
12 **RATE BASE**	1,435,840		1,112,391		1,112,391		A-1 (W)
13 **RATE OF RETURN**	0.96%		0.60%		10.79%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	11.00%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	10.79%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	1,112,391		1,116,560		A-1 (W)	-
5	Required Income (L3 x L4)	120,027		129,186		-	-
6	Adjusted Income under Present Rates	6,672		(14,036)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	113,355		143,222		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	*Revenue Adjustment before RAF (L7 / L8)*	181,747		229,632		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	190,311		240,453		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	181,747		229,632		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	68,391		86,411		-	B-1 (W)
16	***TAXES OTHER THAN INCOME ADJUSTMENT:***						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	8,564		10,820		-	B-1 (W)
18	***NET OPERATING INCOME ADJUSTMENT***						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	113,355		143,222			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) *Class of Captial*	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	11.00%	4.96%
25	Adjustment for Gas	-2.41%	11.00%	-0.27%
26	TOTAL	100.00%		10.79%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	1,513	1,513	B-4 (W)
3				
4	2.			
5				
6				
7		1,513	1,513	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(6,156)	(6,156)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		7,230	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		1,539	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		2,750	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(215)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		7,116	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		14,926	B-5 (W)
22				
23				
24		(6,156)	27,191	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	68	68	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	7,660	7,660	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		7,728	7,728	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	7,037	(5,602)	B-16 (W)
48				
49	2.			
50				
51				
52		7,037	(5,602)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(7,096)	(27,803)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	(157)	0	
3	461.1 Metered - Residential	244,771	0	
4	461.2 Metered - Commercial	16,386	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	260,999	4,361	265,360
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	2,847	0	
16	**SUBTOTAL OTHER WATER SALES**	2,847	(2,847)	0
17	**TOTAL WATER SALES**	263,847	1,513	265,360
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	4,131	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	4,131	(0)	4,131
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	267,978	1,513	269,491
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	267,978	1,513	269,491

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	88,757	6,509	95,266	42,474	2,124	44,598	11,601	1,808	13,409	34,682	2,577	37,259
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	26,001	6,850	32,851	10,117	(1,736)	8,381	3,325	(932)	2,392	12,560	9,518	22,078
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	17,824	59	17,883	17,228	0	17,228	0	50	50	596	8	604
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	547	20	567	547	20	567	0	0	0	0	0	0
8	620 Materials and Supplies	13,833	750	14,582	10,852	394	11,246	111	192	303	2,870	164	3,034
9	631 Contractual Services - Engr.	6	0	6	0	0	0	0	0	0	6	0	6
10	632 Contractual Services - Acct.	2,789	117	2,906	0	0	0	0	0	0	2,789	117	2,906
11	633 Contractual Services - Legal	1,134	69	1,203	0	0	0	0	0	0	1,134	69	1,203
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	6,195	268	6,463	4,841	176	5,016	1	0	1	1,354	93	1,446
14	641 Rental of Building/Real Prop.	594	270	864	53	2	55	0	0	0	541	268	809
15	642 Rental of Equipment	21	1	22	0	0	0	0	0	0	21	1	22
16	650 Transportation Expense	4,518	247	4,765	4,486	163	4,649	18	74	92	14	10	24
17	656 Insurance - Vehicle	1,645	279	1,923	0	0	0	0	0	0	1,645	279	1,923
18	657 Insurance - General Liability	1,914	212	2,126	0	0	0	0	0	0	1,914	212	2,126
19	658 Insurance - Workman's Comp.	36	3,068	3,104	0	1,479	1,479	0	414	414	36	1,174	1,210
20	659 Insurance - Other	1,262	52	1,314	141	5	146	0	0	0	1,121	47	1,167
21	660 Advertising Expense	118	9	127	0	0	0	0	0	0	118	9	127
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	7,230	7,230	0	0	0	0	0	0	0	7,230	7,230
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	3,005	195	3,201	0	0	0	3,005	195	3,201	0	0	0
25	675 Miscellaneous Expenses	14,751	987	15,737	0	0	0	22	70	91	14,729	917	15,646
26	**TOTAL WATER O&M EXPENSES**	**184,949**	**27,191**	**212,139**	**90,738**	**2,626**	**93,364**	**18,083**	**1,871**	**19,954**	**76,128**	**22,694**	**98,822**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	88,757	6,509	95,266	42,474	2,124	44,598	11,601	1,808	13,409	34,682	2,577	37,259
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	26,001	6,850	32,851	10,117	(1,736)	8,381	3,325	(932)	2,392	12,560	9,518	22,078
31	**TOTAL WATER LABOR COSTS**	**114,758**	**13,358**	**128,117**	**52,590**	**388**	**52,978**	**14,926**	**875**	**15,802**	**47,242**	**12,095**	**59,337**

0624

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	88,757	0	88,757	42,474	0	42,474	11,601	0	11,601	34,682	0	34,682
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	26,001	(9,102)	16,899	10,117	(2,030)	8,087	3,325	(1,116)	2,209	12,560	(5,956)	6,603
4	610	*Purchased Water*	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	17,824	0	17,824	17,228	0	17,228	0	0	0	596	0	596
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	547	0	547	547	0	547	0	0	0	0	0	0
8	620	Materials and Supplies	13,833	0	13,833	10,852	0	10,852	111	0	111	2,870	0	2,870
9	631	Contractual Services - Engr.	6	0	6	0	0	0	0	0	0	6	0	6
10	632	Contractual Services - Acct.	2,789	0	2,789	0	0	0	0	0	0	2,789	0	2,789
11	633	Contractual Services - Legal	1,134	0	1,134	0	0	0	0	0	0	1,134	0	1,134
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	6,195	0	6,195	4,841	0	4,841	1	0	1	1,354	0	1,354
14	641	Rental of Building/Real Prop.	594	0	594	53	0	53	0	0	0	541	0	541
15	642	Rental of Equipment	21	0	21	0	0	0	0	0	0	21	0	21
16	650	Transportation Expense	4,518	0	4,518	4,486	0	4,486	18	0	18	14	0	14
17	656	Insurance - Vehicle	1,645	0	1,645	0	0	0	0	0	0	1,645	0	1,645
18	657	*Insurance - General Liability*	1,914	0	1,914	0	0	0	0	0	0	1,914	0	1,914
19	658	Insurance - Workman's Comp.	36	2,946	2,982	0	1,427	1,427	0	390	390	36	1,129	1,165
20	659	Insurance - Other	1,262	0	1,262	141	0	141	0	0	0	1,121	0	1,121
21	660	Advertising Expense	118	0	118	0	0	0	0	0	0	118	0	118
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	3,005	0	3,005	0	0	0	3,005	0	3,005	0	0	0
25	675	Miscellaneous Expenses	14,751	0	14,751	0	0	0	22	0	22	14,729	0	14,729
26		**TOTAL WATER O&M EXPENSES**	**184,949**	**(6,156)**	**178,793**	**90,738**	**(602)**	**90,135**	**18,083**	**(726)**	**17,357**	**76,128**	**(4,827)**	**71,301**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	88,757	0	88,757	42,474	0	42,474	11,601	0	11,601	34,682	0	34,682
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	26,001	(9,102)	16,899	10,117	(2,030)	8,087	3,325	(1,116)	2,209	12,560	(5,956)	6,603
31		**TOTAL WATER LABOR COSTS**	**114,758**	**(9,102)**	**105,657**	**52,590**	**(2,030)**	**50,561**	**14,926**	**(1,116)**	**13,810**	**47,242**	**(5,956)**	**41,285**

0625

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 TOTAL O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	5,183	5,642	7,562	6,425	6,553	6,468	7,231	8,358	5,407	6,700	7,136	16,092	88,757	0	88,757	6,509	95,266
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	2,114	2,172	2,316	1,989	2,009	2,025	2,229	2,587	1,766	2,061	2,176	2,557	26,001	(9,102)	16,899	6,850	32,851
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	1,004	929	942	1,125	1,643	1,091	1,768	2,398	1,393	1,974	725	2,832	17,824	0	17,824	59	17,883
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	(50)	50	160	0	21	0	46	0	0	0	256	64	547	0	547	20	567
8	620.1-8 Materials and Supplies	601	563	965	1,500	410	1,937	620	378	1,860	1,875	1,146	1,978	13,833	0	13,833	750	14,582
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	1	6	0	6	0	6
10	632.1-8 Contractual Services - Acct.	200	238	225	227	236	231	242	219	235	244	210	282	2,789	0	2,789	117	2,906
11	633.1-8 Contractual Services - Legal	82	97	91	92	96	94	99	89	96	99	86	115	1,134	0	1,134	69	1,203
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	377	375	760	380	714	372	258	574	1,321	278	519	266	6,195	0	6,195	268	6,463
14	641.1-8 Rental of Building/Real Prop.	39	46	44	44	46	45	47	42	46	47	41	108	594	0	594	270	864
15	642.1-8 Rental of Equipment	1	2	2	2	2	2	2	2	2	2	2	2	21	0	21	1	22
16	650.1-8 Transportation Expense	318	148	499	370	432	235	644	321	287	294	442	529	4,518	0	4,518	247	4,765
17	656.1-8 Insurance - Vehicle	116	140	132	134	139	136	143	129	139	144	124	166	1,645	0	1,645	279	1,923
18	657.1-8 Insurance - General Liability	138	163	154	156	162	158	166	150	162	167	144	193	1,914	0	1,914	212	2,126
19	658.1-8 Insurance - Workman's Comp.	3	3	3	3	3	3	3	3	3	3	3	4	36	2,946	2,982	3,068	3,104
20	659.1-8 Insurance - Other	81	96	161	91	95	163	97	88	95	98	85	113	1,262	0	1,262	52	1,314
21	660.1-8 Advertising Expense	8	10	10	10	10	10	10	9	10	10	9	12	118	0	118	9	127
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,230	7,230
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	164	244	300	242	259	206	236	257	210	250	284	352	3,005	0	3,005	195	3,201
25	675.1-8 Miscellaneous Expenses	1,060	1,257	1,188	1,203	1,246	1,220	1,282	1,158	1,245	1,289	1,114	1,490	14,751	0	14,751	987	15,737
26	TOTAL WATER O&M EXPENSES	11,441	12,175	15,514	13,994	14,076	14,395	15,126	16,762	14,275	15,537	14,501	27,153	184,949	(6,156)	178,793	27,191	212,139

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	88,757	6,509	95,266
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	26,001	6,850	32,851
31	TOTAL WATER LABOR COSTS	114,758	13,358	128,117

0626

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	2,055	1,743	3,610	2,662	2,624	2,803	3,306	4,643	1,670	2,704	3,423	11,231	42,474	0	42,474	2,124	44,598
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	1,029	831	972	697	662	758	877	1,317	475	687	914	899	10,117	(2,030)	8,087	(1,736)	8,381
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	961	878	894	1,077	1,593	1,041	1,716	2,351	1,343	1,922	680	2,772	17,228	0	17,228	0	17,228
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	(50)	50	160	0	21	0	46	0	0	0	256	64	547	0	547	20	567
8	620.1-6 Materials and Supplies	389	309	723	1,257	158	1,692	362	143	1,610	1,615	919	1,676	10,852	0	10,852	394	11,246
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	280	260	650	270	600	260	140	468	1,207	160	416	129	4,841	0	4,841	176	5,016
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	53	53	0	53	2	55
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	316	145	496	367	429	232	642	318	284	292	440	525	4,486	0	4,486	163	4,649
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	1,427	1,427	1,479	1,479
20	659.1-6 Insurance - Other	0	0	71	0	0	71	0	0	0	0	0	0	141	0	141	5	146
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	**TOTAL WATER DIRECT O&M EXPENSES**	4,980	4,215	7,577	6,329	6,088	6,858	7,089	9,240	6,589	7,379	7,049	17,348	90,738	(602)	90,135	2,626	93,364

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	42,474	2,124	44,598
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	10,117	(1,736)	8,381
31	**TOTAL WATER DIRECT LABOR COSTS**	52,590	388	52,978

0627

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	634	944	1,160	935	999	796	910	994	810	966	1,095	1,359	11,601	0	11,601	1,808	13,409
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	182	270	332	268	286	228	261	285	232	277	314	389	3,325	(1,116)	2,209	(932)	2,392
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50	50
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	6	9	11	9	10	8	9	10	8	9	11	13	111	0	111	192	303
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	1	2	1	2	1	1	2	1	1	2	2	18	0	18	74	92
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	390	390	414	414
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	164	244	300	242	259	206	236	257	210	250	284	352	3,005	0	3,005	195	3,201
25	675.7 Miscellaneous Expenses	1	2	2	2	2	1	2	2	2	2	2	3	22	0	22	70	91
26	TOTAL WATER CUSTOMER ACCOUNTS	989	1,471	1,808	1,457	1,557	1,241	1,419	1,549	1,262	1,506	1,707	2,118	18,083	(726)	17,357	1,971	19,954

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	11,601	1,808	13,409
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	3,325	(932)	2,392
31	TOTAL WATER CUST ACCTS LABOR COSTS	14,926	875	15,802

0628

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) 1991 A & G Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	2,493	2,956	2,792	2,828	2,930	2,868	3,015	2,721	2,927	3,031	2,618	3,503	34,682	0	34,682	2,577	37,259
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	903	1,071	1,011	1,024	1,061	1,039	1,092	986	1,060	1,097	948	1,268	12,560	(5,956)	6,603	9,518	22,078
4	*610.8 Purchased Water*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	43	51	48	49	50	49	52	47	50	52	45	60	596	0	596	*8*	*604*
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	206	245	231	234	242	237	249	225	242	251	217	290	2,870	0	2,870	164	3,034
9	*631.8 Contractual Services - Engr.*	0	0	0	0	0	0	0	0	0	0	0	1	6	0	6	0	6
10	632.8 Contractual Services - Acct.	200	238	225	227	236	231	242	219	235	244	*210*	282	2,789	0	2,789	117	2,906
11	633.8 Contractual Services - Legal	82	97	91	92	96	94	99	89	96	99	86	115	1,134	0	1,134	69	1,203
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	97	115	109	110	114	112	118	106	114	118	102	137	1,354	0	1,354	93	1,446
14	641.8 Rental of Building/Real Prop.	39	46	44	44	46	45	47	42	46	47	41	55	541	0	541	268	809
15	642.8 Rental of Equipment	1	2	2	2	2	2	2	2	2	2	2	2	21	0	21	1	22
16	650.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	10	24
17	656.8 Insurance - Vehicle	118	140	132	134	139	136	143	129	139	144	124	166	1,645	0	1,645	279	1,923
18	657.8 Insurance - General Liability	138	163	154	156	162	158	166	150	162	167	144	193	1,914	0	1,914	212	2,126
19	658.8 Insurance - Workman's Comp.	3	3	3	3	3	3	3	3	3	3	3	4	36	1,129	1,165	1,174	1,210
20	659.8 Insurance - Other	*81*	*96*	*90*	*91*	*95*	*93*	97	*88*	95	98	85	113	1,121	0	1,121	47	1,167
21	660.8 Advertising Expense	8	10	10	10	10	10	10	9	10	10	9	12	118	0	118	*9*	127
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,230	7,230
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*670.8 Bad Debt Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	1,059	1,255	1,186	1,201	1,244	1,218	1,280	1,156	1,243	1,287	1,112	1,487	*14,729*	*0*	14,729	917	15,646
26	**TOTAL WATER A&G EXPENSES**	5,472	6,489	6,129	6,209	6,431	6,296	6,618	5,974	6,425	6,652	5,746	7,688	76,128	(4,827)	71,301	22,694	98,822

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	34,682	2,577	37,259
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	12,560	9,518	22,078
31	**TOTAL WATER A&G LABOR COSTS**	47,242	12,095	59,337

0629

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	88,757	0	88,757	88,757	0	0	843	1,344	(215)	90,729	4,536	0	6,509	95,266
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	26,001	(9,102)	16,899	26,001	(9,102)	0	223	175	0	17,297	626	14,926	6,850	32,851
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	17,824	0	17,824	17,824	0	0	8	50	0	17,883	0	0	59	17,883
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	547	0	547	547	0	0	0	0	0	547	20	0	20	567
8 620.1-8 Materials and Supplies	13,833	0	13,833	13,833	0	0	38	201	0	14,072	511	0	750	14,582
9 631.1-8 Contractual Services - Engr.	6	0	6	6	0	0	0	0	0	6	0	0	0	6
10 632.1-8 Contractual Services - Acct.	2,789	0	2,789	2,789	0	0	16	0	0	2,804	102	0	117	2,906
11 633.1-8 Contractual Services - Legal	1,134	0	1,134	1,134	0	0	27	0	0	1,161	42	0	69	1,203
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	6,195	0	6,195	6,195	0	0	42	0	0	6,237	226	0	268	6,463
14 641.1-8 Rental of Building/Real Prop.	594	0	594	594	0	0	0	239	0	833	30	0	270	864
15 642.1-8 Rental of Equipment	21	0	21	21	0	0	1	0	0	21	1	0	1	22
16 650.1-8 Transportation Expense	4,518	0	4,518	4,518	0	0	9	71	0	4,598	167	0	247	4,765
17 656.1-8 Insurance - Vehicle	1,645	0	1,645	1,645	0	0	43	168	0	1,856	67	0	279	1,923
18 657.1-8 Insurance - General Liability	1,914	0	1,914	1,914	0	0	40	98	0	2,051	74	0	212	2,126
19 658.1-8 Insurance - Workman's Comp.	36	2,946	2,982	36	2,946	0	0	13	0	2,995	109	0	3,068	3,104
20 659.1-8 Insurance - Other	1,262	0	1,262	1,262	0	0	6	0	0	1,268	46	0	52	1,314
21 660.1-8 Advertising Expense	118	0	118	118	0	0	4	0	0	122	4	0	9	127
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	7,230	0	0	0	7,230	0	0	7,230	7,230
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	3,005	0	3,005	3,005	0	0	0	195	0	3,201	0	0	195	3,201
25 675.1-8 Miscellaneous Expenses	14,751	0	14,751	14,751	0	0	239	197	0	15,186	551	0	987	15,737
26 TOTAL WATER O&M EXPENSES	184,949	(6,156)	178,793	184,949	(6,156)	7,230	1,539	2,750	(215)	190,998	7,116	14,926	27,191	212,139

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0630

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	42,474		42,474	42,474						42,474	2,124		2,124	44,598
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	10,117	(2,030)	8,087	10,117	(2,030)					8,087	294		(1,736)	8,381
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	17,228		17,228	17,228						17,228			0	17,228
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	547		547	547						547	20		20	567
8 620.1-6 Materials and Supplies	10,852		10,852	10,852						10,852	394		394	11,246
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	4,841		4,841	4,841						4,841	176		176	5,016
14 641.1-6 Rental of Building/Real Prop.	53		53	53						53	2		2	55
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	4,486		4,486	4,486						4,486	163		163	4,649
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	1,427	1,427	0	1,427					1,427	52		1,479	1,479
20 659.1-6 Insurance - Other	141		141	141						141	5		5	146
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
26 TOTAL WATER DIRECT O&M EXPENSES	90,738	(602)	90,135	90,738	(602)	0	0	0	0	90,135	3,228	0	2,628	93,364

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,550 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0631

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.7 Salaries & Wages - Employees	11,601		11,601	11,601				1,282	(113)	12,771	639		1,808	13,409
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	604.7 Employee Pensions & Benefits	3,325	(1,116)	2,209	3,325	(1,116)			100		2,308	84		(932)	2,392
4	610.7 Purchased Water	0		0	0				0		0			0	0
5	615.7 Purchased Power	0		0	0				50		50			50	50
6	616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7	618.7 Chemicals	0		0	0				0		0	0		0	0
8	620.7 Materials and Supplies	111		111	111				181		292	11		192	303
9	631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10	632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11	633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12	634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13	635.7 Contractual Services - Other	1		1	1				0		1	0		0	1
14	641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15	642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16	650.7 Transportation Expense	18		18	18				71		89	3		74	92
17	656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18	657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19	658.7 Insurance - Workman's Comp.	0	390	390	0	390			10		400	15		414	414
20	659.7 Insurance - Other	0		0	0				0		0	0		0	0
21	660.7 Advertising Expense	0		0	0				0		0	0		0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23	667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24	670.7 Bad Debt Expense	3,005		3,005	3,005				195		3,201			195	3,201
25	675.7 Miscellaneous Expenses	22		22	22				67		88	3		70	91
26	TOTAL WATER CUST ACCT EXPENSES	18,083	(726)	17,357	18,083	(726)	0	0	1,956	(113)	19,200	754	0	1,871	19,954

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0632

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	*Recapture* 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	34,682		34,682	34,682			843	62	(103)	35,485	1,774		2,577	37,259
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	12,560	(5,956)	6,603	12,560	(5,956)		223	75		6,902	251	14,926	9,516	22,078
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	596		596	596			8	0		604			8	604
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	2,870		2,870	2,870			38	20		2,927	106		164	3,034
9 631.8 Contractual Services - Engr.	6		6	6			0	0		6	0		0	6
10 632.8 Contractual Services - Acct.	2,789		2,789	2,789			16	0		2,804	102		117	2,906
11 633.8 Contractual Services - Legal	1,134		1,134	1,134			27	0		1,161	42		69	1,203
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	1,354		1,354	1,354			42	0		1,396	51		93	1,448
14 641.8 Rental of Building/Real Prop.	541		541	541			0	239		780	28		268	809
15 642.8 Rental of Equipment	21		21	21			1	0		21	1		1	22
16 650.8 Transportation Expense	14		14	14			9	0		23	1		10	24
17 656.8 Insurance - Vehicle	1,645		1,645	1,645			43	168		1,856	67		279	1,923
18 657.8 Insurance - General Liability	1,914		1,914	1,914			40	98		2,051	74		212	2,126
19 658.8 Insurance - Workman's Comp.	36	1,129	1,165	36	1,129		0	3		1,168	42		1,174	1,210
20 659.8 Insurance - Other	1,121		1,121	1,121			6	0		1,126	41		47	1,167
21 660.8 Advertising Expense	118		118	118			4	0		122	4		9	127
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		7,230	0	0		7,230			7,230	7,230
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	14,729		14,729	14,729			239	130		15,098	548		917	15,646
26 **TOTAL WATER A&G EXPENSES**	78,128	(4,827)	71,301	78,128	(4,827)	7,230	1,539	795	(103)	98,763	3,133	14,926	22,894	98,822

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is *being reclassified to O&M account 658 at the percentages of benefits to labor:* Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0633

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	13,693		88,757	75,064	548.19%	93,143	(4,385)	-4.71%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	0		16,899	16,899	N.A.	0	16,899	N.A.
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	6,140		17,824	11,684	190.29%	41,766	(23,942)	-57.32%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	195		547	352	180.43%	1,326	(780)	-58.77%
8	620.1-8 Materials and Supplies	2,643		13,833	11,190	423.36%	17,978	(4,145)	-23.06%
9	631.1-8 Contractual Services - Engr.	0		6	6	N.A.	0	6	N.A.
10	632.1-8 Contractual Services - Acct.	0		2,789	2,789	N.A.	0	2,789	N.A.
11	633.1-8 Contractual Services - Legal	0		1,134	1,134	N.A.	0	1,134	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	0		6,195	6,195	N.A.	0	6,195	N.A.
14	641.1-8 Rental of Building/Real Prop.	0		594	594	N.A.	0	594	N.A.
15	642.1-8 Rental of Equipment	0		21	21	N.A.	0	21	N.A.
16	650.1-8 Transportation Expense	984		4,518	3,534	359.19%	6,693	(2,175)	-32.49%
17	656.1-8 Insurance - Vehicle	0		1,645	1,645	N.A.	0	1,645	N.A.
18	657.1-8 Insurance - General Liability	0		1,914	1,914	N.A.	0	1,914	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		2,982	2,982	N.A.	0	2,982	N.A.
20	659.1-8 Insurance - Other	371		1,262	891	240.16%	2,524	(1,262)	-49.99%
21	660.1-8 Advertising Expense	0		118	118	N.A.	0	118	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	324		3,005	2,681	827.56%	2,204	801	36.36%
25	675.1-8 Miscellaneous Expenses	753		14,751	13,998	1858.93%	5,122	9,629	187.98%
26	**TOTAL WATER O&M EXPENSES**	**25,103**		**178,793**	**153,690**	**612.24%**	**170,756**	**8,037**	**4.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**25,103**		**178,793**	**153,690**	**612.24%**	**170,756**	**8,037**	**4.50%**
28	**Average ERC's**	**803**		**1,825**	**1,222**	**202.65%**			
29	**Average Consumer Price Index - U**	**60.6**		**138.2**	**78**	**124.75%**			
30				**Compounded Multiplier =**		**580.22%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	8,053		42,474	34,421	427.43%	54,778	(12,304)	-22.46%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		8,087	8,087	N.A.	0	8,087	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	6,140		17,228	11,088	180.58%	41,766	(24,538)	-58.75%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	195		547	352	180.43%	1,326	(780)	-58.77%
8	620.1-6 Materials and Supplies	1,126		10,852	9,726	863.75%	7,659	3,193	41.68%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0		4,841	4,841	N.A.	0	4,841	N.A.
14	641.1-6 Rental of Building/Real Prop.	0		53	53	N.A.	0	53	N.A.
15	642.1-6 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	0		4,486	4,486	N.A.	0	4,486	N.A.
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		1,427	1,427	N.A.	0	1,427	N.A.
20	659.1-6 Insurance - Other	0		141	141	N.A.	0	141	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	0		0	0	N.A.	0	0	N.A.
26	TOTAL WATER O&M EXPENSES	15,514		90,135	74,621	480.99%	105,529	(15,394)	-14.59%
27	SUBTOTAL (less accts. 666 & 667)	15,514		90,135	74,621	480.99%	105,529	(15,394)	-17.08%
28	Average ERC's	603		1,825	1,222	202.65%			
29	Average Consumer Price Index - U	60.6		136.2	76	124.75%			
30				Compounded Multiplier =		580.22%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

Descripbon of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	2,892		11,601	8,709	301.16%	19,672	(8,071)	-41.03%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			2,209	2,209	N.A.	0	2,209	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	255		111	(144)	-56.26%	1,735	(1,623)	-93.57%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			1	1	N.A.	0	1	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			18	18	N.A.	0	18	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			390	390	N.A.	0	390	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	324		3,005	2,681	827.56%	2,204	801	36.36%
25	675.7 Miscellaneous Expenses			22	22	N.A.	0	22	N.A.
26	**TOTAL WATER O&M EXPENSES**	**3,471**		**17,357**	**13,886**	**400.06%**	**23,610**	**(6,254)**	**-26.49%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,471**		**17,357**	**13,886**	**400.06%**	**23,610**	**(6,254)**	**-36.03%**
28	**Average ERC's**	**603**		**1,825**	**1,222**	**202.65%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**76**	**124.75%**			
30				**Compounded Multiplier =**		**580.22%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/77	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	2,748		34,682	31,934	1162.08%	18,692	15,989	85.54%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			6,603	6,603	N.A.	0	6,603	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			596	596	N.A.	0	596	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	1,262		2,870	1,608	127.38%	8,584	(5,715)	-66.57%
9	631.8 Contractual Services - Engr.			6	6	N.A.	0	6	N.A.
10	632.8 Contractual Services - Acct.			2,789	2,789	N.A.	0	2,789	N.A.
11	633.8 Contractual Services - Legal			1,134	1,134	N.A.	0	1,134	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			1,354	1,354	N.A.	0	1,354	N.A.
14	641.8 Rental of Building/Real Prop.			541	541	N.A.	0	541	N.A.
15	642.8 Rental of Equipment			21	21	N.A.	0	21	N.A.
16	650.8 Transportation Expense	984		14	(970)	-98.53%	6,693	(6,679)	-99.78%
17	656.8 Insurance - Vehicle			1,645	1,645	N.A.	0	1,645	N.A.
18	657.8 Insurance - General Liability			1,914	1,914	N.A.	0	1,914	N.A.
19	658.8 Insurance - Workman's Comp.			1,165	1,165	N.A.	0	1,165	N.A.
20	659.8 Insurance - Other	371		1,121	750	202.10%	2,524	(1,403)	-55.59%
21	660.8 Advertising Expense			118	118	N.A.	0	118	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	753		14,729	13,976	1856.07%	5,122	9,607	187.56%
26	**TOTAL WATER O&M EXPENSES**	**6,118**		**71,301**	**65,183**	**1065.43%**	**41,616**	**29,685**	**71.33%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,118**		**71,301**	**65,183**	**1065.43%**	**41,616**	**29,685**	**41.63%**
28	**Average ERC's**	**603**		**1,825**	**1,222**	**202.65%**			
29	**Average Consumer Price Index - U**	**60.6**		**136.2**	**76**	**124.75%**			
30				**Compounded Multiplier =**		**580.22%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 8904.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(4,385)	-4.71%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	16,899	N.A.	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(23,942)	-57.32%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(780)	-58.77%	
8	620.1-S Materials and Supplies	(4,145)	-23.06%	
9	631.1-S Contractual Services - Engr.	6	N.A.	
10	632.1-S Contractual Services - Acct.	2,789	N.A.	
11	633.1-S Contractual Services - Legal	1,134	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	6,195	N.A.	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	594	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	21	N.A.	
16	650.1-S Transportation Expense	(2,175)	-32.49%	
17	656.1-S Insurance - Vehicle	1,645	N.A.	
18	657.1-S Insurance - General Liability	1,914	N.A.	
19	658.1-S Insurance - Workman's Comp.	2,982	N.A.	
20	659.1-S Insurance - Other	(1,262)	-49.99%	
21	660.1-S Advertising Expense	118	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	801	36.36%	
25	675.1-S Miscellaneous Expenses	9,829	187.98%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	6,037	4.71%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$0
Total Projected Rate Case Expense	1,772,200	0
Annual Amortization Over 4 Years	**$443,050**	**$0**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	0
% of Total	100%	0.0000%

(A detailed allocation schedule is contained in Volume I of the MFR's)

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Citrus / Citrus Springs Utilities | **FPSC**

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Citrus / Citrus Springs Utilities

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. / Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1 INTANGIBLE PLANT						
2 301.1 Organization	0	40	2.50%	0	0	0
3 302.1 Franchises	3,886	40	2.50%	97	0	97
4 339.1 Other Plant & Misc.	0	25	4.00%	0	0	0
5 SOURCE OF SUPPLY & PUMPING						
6 303.2 Land & Land Rights	2,875	0	N.A.	0	0	0
7 304.2 Structures & Improvements	45,927	33	3.03%	1,392	0	1,392
8 305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	39,993	30	3.33%	1,333	0	1,333
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	1,862	35	2.86%	53	0	53
13 310.2 Power Generation Eq.	28,817	20	5.00%	1,441	0	1,441
14 311.2 Pumping Equipment	65,427	20	5.00%	3,271	0	3,271
15 339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16 WATER TREATMENT PLANT						
17 303.3 Land & Land Rights	224	0	N.A.	0	0	0
18 304.3 Structures & Improvements	0	33	3.03%	0	0	0
19 320.3 Water Treatment Eq.	12,607	22	4.55%	573	0	573
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 TRANSMISSION & DISTRIBUTION						
22 303.4 Land & Land Rights	19,400	0	N.A.	0	0	0
23 304.4 Structures & Improvements	0	33	3.03%	0	0	0
24 330.4 Distr. Reservoirs	15,140	37	2.70%	409	0	409
25 331.4 Transm. & Distribution	3,379,173	43	2.33%	78,585	0	78,585
26 333.4 Services	292,370	40	2.50%	7,309	0	7,309
27 334.4 Meters & Meter Insallation	163,979	20	5.00%	8,199	0	8,199
28 335.4 Hydrants	11,732	45	2.22%	261	0	261
29 339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30 GENERAL PLANT						
31 303.5 Land & Land Rights	8,661	0	N.A.	0	0	0
32 304.5 Structures & Improvements	43,010	40	2.50%	1,075	0	1,075
33 340.5 Office Furniture & Equipment	22,068	15	6.67%	1,471	0	1,471
34 340.51 Computer Equipment	34,094	6	16.67%	5,682	0	5,682
35 341.5 Transportation Equipment	29,308	6	16.67%	4,885	0	4,885
36 342.5 Stores Equipment	240	18	5.56%	13	0	13
37 343.5 Tools, Shop & Garage	11,106	16	6.25%	694	0	694
38 344.5 Laboratory Equipment	2,460	15	6.67%	164	0	164
39 345.5 Power Operated Equipment	14,478	12	8.33%	1,207	0	1,207
40 346.5 Communication Equipment	4,568	10	10.00%	457	0	457
41 347.5 Miscellaneous Equipment	1,548	15	6.67%	103	0	103
42 348.5 Other Tangible Plant	1,210	10	10.00%	121	0	121
43						
44 INTANGIBLE PLANT	3,887		2.50%	97	0	97
45 SUPPLY & PUMPING	184,901		4.05%	7,490	0	7,490
46 WATER TREATMENT PLANT	12,831		4.47%	573	0	573
47 TRANSM. & DISTRIBUTION	3,881,794		2.44%	94,764	0	94,764
48 GENERAL PLANT	172,751		9.19%	15,872	0	15,872
49						
51 TOTAL DEPRECIATION EXPENSE	4,256,164		2.79%	118,796	0	118,796
52 AMORTIZATION OF CIAC				(8,355)	0	(8,355)
53 NON-USED AND USEFUL				(62,000)	0	(62,000)
54 NET DEPRECIATION EXPENSE - WATER				48,441	0	48,441

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. **WATER** CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	**1991 CIAC Amortization Expense** Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	50,117	4.04%	2,024	0	2,024
2 Line/Main Extension Fees	102,678	2.33%	2,387	0	2,387
3 Meter Installation Fees	24,747	5.00%	1,237	0	1,237
4 Contributed Lines	4,500	2.33%	105	0	105
5 Cont. Prty. Other Than Lines	0	2.53%	0	0	0
6 Service Installation Fees	104,049	2.50%	2,601	0	2,601
7 **TOTAL WATER CIAC AMORT. EXPENSE**	286,090		8,355	0	8,355

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	45,927	1,392	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	39,993	1,333	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	1,862	53	2.86%
8	310.2 Power Generation Eq.	28,817	1,441	5.00%
9	311.2 Pumping Equipment	65,427	3,271	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	0	0	N.A.
12	320.3 Water Treatment Eq.	12,607	573	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	15,140	409	2.70%
15	**COMPOSITE RATE**	209,773	8,472	**4.04%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	3,379,173	78,585	2.33%
19	335.4 Hydrants	11,732	261	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	3,390,906	78,846	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	163,979	8,199	5.00%
24	**COMPOSITE RATE**	163,979	8,199	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	292,370	7,309	2.50%
27	**COMPOSITE RATE**	292,370	7,309	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	209,773	8,472	4.04%
30	Line / Main Extension Fees & Contri. lines (Line 21)	3,390,906	78,846	2.33%
31	Meter Installation Fees (Line 24)	163,979	8,199	5.00%
32	Service Installation Fees (Line 27)	292,370	7,309	2.50%
33	**COMPOSITE RATE**	4,057,027	102,827	**2.53%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0.00%	0
3 302.1 Franchises	97	0	97	0.00%	0
4 339.1 Other Plant & Misc.	0	0	0	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	1,392	0	1,392	0.00%	0
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	1,333	0	1,333	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	53	0	53	0.00%	0
13 310.2 Power Generation Eq.	1,441	0	1,441	0.00%	0
14 311.2 Pumping Equipment	3,271	0	3,271	0.00%	0
15 339.2 Other Plant & Misc.	0	0	0	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	0	0	0	0.00%	0
19 320.3 Water Treatment Eq.	573	0	573	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservlors	409	0	409	0.00%	0
25 331.4 Transm. & Distribution	78,585	104	78,481	79.00%	62,000
26 333.4 Services	7,309	0	7,309	0.00%	0
27 334.4 Meters & Meter Insallation	8,199	0	8,199	0.00%	0
28 335.4 Hydrants	261	0	260	0.00%	0
29 339.4 Other Plant & Misc.	0	0	0	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	1,075	0	1,075	0.00%	0
33 340.5 Office Furniture & Equipment	1,471	0	1,471	0.00%	0
34 340.51 Computer Equipment	5,682	0	5,682	0.00%	0
35 341.5 Transportation Equipment	4,885	0	4,885	0.00%	0
36 342.5 Stores Equipment	13	0	13	0.00%	0
37 343.5 Tools, Shop & Garage	694	0	694	0.00%	0
38 344.5 Laboratory Equipment	164	0	164	0.00%	0
39 345.5 Power Operated Equipment	1,207	0	1,207	0.00%	0
40 346.5 Communication Equipment	457	0	457	0.00%	0
41 347.5 Miscellaneous Equipment	103	0	103	0.00%	0
42 348.5 Other Tangible Plant	121	0	121	0.00%	0
43					
44 **INTANGIBLE PLANT**	97	0	97		0
45 **SUPPLY & PUMPING**	7,490	0	7,490		0
46 **WATER TREATMENT PLANT**	573	0	573		0
47 **TRANSM. & DISTRIBUTION**	94,764	105	94,659		62,000
48 **GENERAL PLANT**	15,872	0	15,872		0
49					
51 **TOTAL**	118,796	105	118,692		62,000
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				52.24%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - interim / Final

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	12,059	68	12,127	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	12,059	68	12,127		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	7,660	7,660		
6		0	0	0		
7	**TOTAL**	0	7,660	7,660		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		54,961	0	54,961		
11		0	0	0		
12	**TOTAL**	54,961	0	54,961		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	67,020	7,728	74,748		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	67,020	7,728	74,748		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Citrus Springs Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	267,978	1,513	269,491	267,978	1,513	269,491	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	184,949	(6,156)	178,793	184,949	27,191	212,139	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	48,441	0	48,441	48,441	0	48,441	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	67,020	7,728	74,748	67,020	7,728	74,748	B-15 (W)	-
8 Pre Tax Operating Expenses	300,410	1,572	301,982	300,410	34,919	335,328	-	-
9 **TOTAL PRE-TAX INCOME**	(32,432)	(59)	(32,491)	(32,432)	(33,406)	(65,837)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(32,432)	(59)	(32,491)	(32,432)	(33,406)	(65,837)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	1,435,840	(323,449)	1,112,391	1,435,840	(319,281)	1,116,560	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	83,279	(18,760)	64,519	83,279	(18,518)	64,760	-	-
17 Total Taxable Income	(115,711)	18,701	(97,009)	(115,711)	(14,887)	(130,598)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(43,542)	7,037	(36,505)	(43,542)	(5,602)	(49,144)	-	-
20 Less:								
21 Parent Debt Adjustment	2,217	0	2,217	2,217	0	2,217	C-9 (W)	-
22 Investment Tax Credit	441	0	441	441	0	441	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(46,200)	7,037	(39,162)	(46,200)	(5,602)	(51,802)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Citrus Springs Utilities

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	*Composite Non-Used & Useful Net Dep. (%)*	52.24%	0.00%	52.24%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Crystal River Highlands - 984

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	142,728	(3,858)	138,870	A-5 (W)
2	Utility Land & Land Rights	19,321	0	19,321	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(28,738)	717	(28,021)	A-9 (W)
6	CIAC	(125,046)	0	(125,046)	A-12 (W)
7	Accumulated Amortization of CIAC	25,822	0	25,822	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(1,734)	0	(1,734)	C-7 (W)
12	Working Capital Allowance	1,984	156	2,140	A-17 (W)
13	TOTAL WATER RATE BASE	34,339	(2,986)	31,353	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	142,728	(3,858)	138,870	A-5 (W)
2 Utility Land & Land Rights	19,321	0	19,321	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(28,738)	717	(28,021)	A-9 (W)
6 CIAC	(125,046)	0	(125,046)	A-12 (W)
7 Accumulated Amortization of CIAC	25,822	0	25,822	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	(1,734)	0	(1,734)	C-7 (W)
12 Working Capital Allowance	1,984	(54)	1,930	A-17 (W)
13 TOTAL WATER RATE BASE	34,339	(3,196)	31,143	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(7,716)	0	(3,858)	A-5 (W)
3					
4	2.				
5					
6					
7		(7,716)	0	(3,858)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	801	801	801	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(169)	(84)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		801	632	717	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(54)	(54)	(54)	A-17 (W)
38					
39	2.				
40					
41					
42		(54)	(54)	(54)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	156	156	156	A-17 (W)
45					
46	2.				
47					
48					
49		156	156	156	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(6,969)	578	(3,196)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(6,759)	788	(2,986)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 18900 ENDED 09/04/86**	116,766
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**9/4/86 BALANCE**	**116,766**
2	1986 Additions	7,943
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	7,943
6	**12/31/86 BALANCE**	**124,709**
7	1987 Additions	13,114
8	1987 Retirements	123
9	1987 Adjustments	0
10	1987 Net Additions	12,991
11	**12/31/87 BALANCE**	**137,700**
12	1988 Additions	14,738
13	1988 Retirements	0
14	1988 Adjustments	(590)
15	1988 Net Additions	14,148
16	**12/31/88 BALANCE**	**151,848**
17	1989 Additions	2,875
18	1989 Retirements	444
19	1989 Adjustments	560
20	1989 Net Additions	2,991
21	**12/31/89 BALANCE**	**154,839**
22	1990 Additions (A/C 101)	8,936
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	8,936
27	**12/31/90 BALANCE**	**163,775**
28	1990 General Plant Reallocation Adjustments *	1,084
29	**12/31/90 ADJUSTED BALANCE**	**164,859**
30	1991 Additions (A/C 101)	(5,621)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(5,621)
35	**12/31/91 BALANCE**	**159,238**

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. / Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	1991 Additions* A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	7,716	(7,717)	0	(0)	(7,716)	0	(0)	3,858	(3,858)	(0)
3 302.1 Franchises	2,979	150	0	3,129	0	0	3,129	3,054	0	3,054
4 339.1 Other Plant & Misc.	142	0	0	142	0	0	142	142	0	142
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	18,967	0	0	18,967	0	0	18,967	18,967	0	18,967
7 304.2 Structures & Improvements	4,803	0	0	4,803	0	0	4,803	4,803	0	4,803
8 305.2 Collect. & Impound.	8	0	0	8	0	0	8	8	0	8
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	27,627	0	0	27,627	0	0	27,627	27,627	0	27,627
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	17	0	0	17	0	0	17	17	0	17
13 310.2 Power Generation Eq.	9	0	0	9	0	0	9	9	0	9
14 311.2 Pumping Equipment	8,848	1,405	0	10,253	0	0	10,253	9,550	0	9,550
15 339.2 Other Plant & Misc.	(11)	0	0	(11)	0	0	(11)	(11)	0	(11)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
18 304.3 Structures & Improvements	4,422	0	0	4,422	0	0	4,422	4,422	0	4,422
19 320.3 Water Treatment Eq.	25,099	0	0	25,099	0	0	25,099	25,099	0	25,099
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	93	0	0	93	0	0	93	93	0	93
25 331.4 Transm. & Distribution	45,932	0	0	45,932	0	0	45,932	45,932	0	45,932
26 333.4 Services	1,563	0	0	1,563	0	0	1,563	1,563	0	1,563
27 334.4 Meters & Meter Insallation	9,820	3	0	9,823	0	0	9,823	9,821	0	9,821
28 335.4 Hydrants	50	0	0	50	0	0	50	50	0	50
29 339.4 Other Plant & Misc.	23	0	0	23	0	0	23	23	0	23
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	358	(12)	0	346	0	0	346	352	0	352
32 304.5 Structures & Improvements	1,726	43	0	1,769	0	0	1,769	1,748	0	1,748
33 340.5 Office Furniture & Equipme	889	14	0	904	0	0	904	897	0	897
34 340.51 Computer Equipment	1,172	426	0	1,598	0	0	1,598	1,385	0	1,385
35 341.5 Transportation Equipment	1,147	88	0	1,235	0	0	1,235	1,191	0	1,191
36 342.5 Stores Equipment	9	2	0	11	0	0	11	10	0	10
37 343.5 Tools, Shop & Garage	455	(8)	0	447	0	0	447	451	0	451
38 344.5 Laboratory Equipment	97	7	0	103	0	0	103	100	0	100
39 345.5 Power Operated Equipment	615	(53)	0	562	0	0	562	588	0	588
40 346.5 Communication Equipment	179	14	0	193	0	0	193	186	0	186
41 347.5 Miscellaneous Equipment	56	14	0	70	0	0	70	63	0	63
42 348.5 Other Tangible Plant	48	2	0	50	0	0	50	49	0	49
43										
44 **INTANGIBLE PLANT**	10,837	(7,567)	0	3,271	(7,716)	0	3,271	7,054	(3,858)	3,196
45 **SUPPLY & PUMPING**	60,268	1,405	0	61,673	0	0	61,673	60,971	0	60,971
46 **WATER TREATMENT PLANT**	29,522	0	0	29,522	0	0	29,522	29,522	0	29,522
47 **TRANSM. & DISTRIBUTION**	57,482	3	0	57,485	0	0	57,485	57,483	0	57,483
48 **GENERAL PLANT**	6,750	538	0	7,288	0	0	7,288	7,019	0	7,019
49										
50 **TOTAL PLANT IN SERVICE**	164,859	(5,621)	0	159,238	(7,716)	0	159,238	162,049	(3,858)	158,191
51 **LAND & LAND RIGHTS**	19,327	(12)	0	19,315	0	0	19,315	19,321	0	19,321
52 **TOTAL PIS LESS LAND**	145,532	(5,609)	0	139,923	(7,716)	0	139,923	142,728	(3,858)	138,870

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	3,054	0	0	3,054	0%	0
4 339.1 Other Plant & Misc.	142	0	0	142	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	18,967	0	0	18,967	0%	0
7 304.2 Structures & Improvements	4,803	0	0	4,803	0%	0
8 305.2 Collect. & Impound.	8	0	0	8	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	27,627	0	0	27,627	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	17	0	0	17	0%	0
13 310.2 Power Generation Eq.	9	0	0	9	0%	0
14 311.2 Pumping Equipment	9,550	0	0	9,550	0%	0
15 339.2 Other Plant & Misc.	(11)	0	0	(11)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1	0	0	1	0%	0
18 304.3 Structures & Improvements	4,422	0	0	4,422	0%	0
19 320.3 Water Treatment Eq.	25,099	0	0	25,099	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	1	0	0	1	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reservlors	93	0	0	93	0%	0
25 331.4 Transm. & Distribution	45,932	6,122	0	39,810	0%	0
26 333.4 Services	1,563	0	0	1,563	0%	0
27 334.4 Meters & Meter Insallation	9,821	0	0	9,821	0%	0
28 335.4 Hydrants	50	7	0	43	0%	0
29 339.4 Other Plant & Misc.	23	3	0	20	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	352	0	0	352	0%	0
32 304.5 Structures & Improvements	1,748	0	0	1,748	0%	0
33 340.5 Office Furniture & Equipment	897	0	0	897	0%	0
34 340.51 Computer Equipment	1,385	0	0	1,385	0%	0
35 341.5 Transportation Equipment	1,191	0	0	1,191	0%	0
36 342.5 Stores Equipment	10	0	0	10	0%	0
37 343.5 Tools, Shop & Garage	451	0	0	451	0%	0
38 344.5 Laboratory Equipment	100	0	0	100	0%	0
39 345.5 Power Operated Equipment	588	0	0	588	0%	0
40 346.5 Communication Equipment	186	0	0	186	0%	0
41 347.5 Miscellaneous Equipment	63	0	0	63	0%	0
42 348.5 Other Tangible Plant	49	0	0	49	0%	0
43						
44 **INTANGIBLE PLANT**	3,196	0	0	3,196		0
45 **SUPPLY & PUMPING**	60,971	0	0	60,971		0
46 **WATER TREATMENT PLANT**	29,522	0	0	29,522		0
47 **TRANSM. & DISTRIBUTION**	57,483	6,132	0	51,351		0
48 **GENERAL PLANT**	7,019	0	0	7,019		0
49						
50 **TOTAL PLANT IN SERVICE**	158,191	6,132	0	152,059		0
51 **LAND & LAND RIGHTS**	19,321	0	0	19,321		0
52 **TOTAL PIS LESS LAND**	138,870	6,132	0	132,738		0
53			Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =		0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 18900 ENDED 09/04/86**	11,396
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**9/4/86 BALANCE**	11,396
2	1986 Additions	106
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	106
6	**12/31/86 BALANCE**	11,502
7	1987 Additions	2,870
8	1987 Retirements	123
9	1987 Adjustments	0
10	1987 Net Additions	2,747
11	**12/31/87 BALANCE**	14,249
12	1988 Additions	3,337
13	1988 Retirements	0
14	1988 Adjustments	(32)
15	1988 Net Additions	3,305
16	**12/31/88 BALANCE**	17,554
17	1989 Additions	3,768
18	1989 Retirements	444
19	1989 Adjustments	(53)
20	1989 Net Additions	3,271
21	**12/31/89 BALANCE**	20,825
22	1990 Additions	3,926
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,926
26	**12/31/90 BALANCE**	24,751
27	1990 General Plant Reallocation Adjustments *	1,413
28	**12/31/90 ADJUSTED BALANCE**	26,163
29	1991 Additions	5,149
30	1991 Retirements	0
31	1991 Adjustments	(632)
32	1991 Net Additions	4,517
33	**12/31/91 BALANCE**	30,681

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. / Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	801	(0)	801	(801)	(801)	0	801	(801)	0
3 302.1 Franchises	372	76	449	0	0	449	411	0	411
4 339.1 Other Plant & Misc.	8	6	13	0	0	13	10	0	10
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	994	146	1,140	0	0	1,140	1,067	0	1,067
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	6,174	921	7,095	0	0	7,095	6,634	0	6,634
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	1	0	0	1	1	0	1
13 310.2 Power Generation Eq.	0	0	1	0	0	1	0	0	0
14 311.2 Pumping Equipment	971	478	1,449	0	0	1,449	1,210	0	1,210
15 339.2 Other Plant & Misc.	(0)	(0)	(1)	0	0	(1)	(0)	0	(0)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	211	134	345	0	0	345	278	0	278
19 320.3 Water Treatment Eq.	4,034	1,141	5,175	0	0	5,175	4,605	0	4,605
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	5	3	8	0	0	8	7	0	7
25 331.4 Transm. & Distribution	9,381	1,068	10,449	0	0	10,449	9,915	0	9,915
26 333.4 Services	46	39	85	0	0	85	66	0	66
27 334.4 Meters & Meter Insallation	951	491	1,442	0	0	1,442	1,197	0	1,197
28 335.4 Hydrants	3	1	4	0	0	4	4	0	4
29 339.4 Other Plant & Misc.	3	1	3	0	0	3	3	0	3
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	228	44	272	0	0	272	250	0	250
33 340.5 Office Furniture & Equipment	287	60	347	0	0	347	317	0	317
34 340.51 Computer Equipment	147	231	378	0	169	547	263	84	347
35 341.5 Transportation Equipment	725	198	924	0	0	924	825	0	825
36 342.5 Stores Equipment	3	1	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	206	28	234	0	0	234	220	0	220
38 344.5 Laboratory Equipment	43	7	50	0	0	50	46	0	46
39 345.5 Power Operated Equipment	470	49	519	0	0	519	494	0	494
40 346.5 Communication Equipment	69	19	87	0	0	87	78	0	78
41 347.5 Miscellaneous Equipment	10	4	14	0	0	14	12	0	12
42 348.5 Other Tangible Plant	20	5	24	0	0	24	22	0	22
43									
44 **INTANGIBLE PLANT**	1,181	82	1,263	(801)	(801)	462	1,222	(801)	421
45 **SUPPLY & PUMPING**	8,140	1,545	9,684	0	0	9,684	8,912	0	8,912
46 **WATER TREATMENT PLANT**	4,246	1,275	5,521	0	0	5,521	4,883	0	4,883
47 **TRANSM. & DISTRIBUTION**	10,389	1,603	11,992	0	0	11,992	11,191	0	11,191
48 **GENERAL PLANT**	2,207	645	2,852	0	169	3,021	2,530	84	2,614
49									
50 **TOTAL WATER ACCUM. DEP.**	26,163	5,149	31,313	(801)	(632)	30,681	28,738	(717)	28,021

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Crystal River Highlands

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	411	0	411	0%	0
4 339.1 Other Plant & Misc.	10	0	10	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,067	0	1,067	0%	0
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	6,634	0	6,634	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	1	0	1	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	1,210	0	1,210	0%	0
15 339.2 Other Plant & Misc.	(0)	0	(0)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	278	0	278	0%	0
19 320.3 Water Treatment Eq.	4,605	0	4,605	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	7	0	7	0%	0
25 331.4 Transm. & Distribution	9,915	148	9,767	0%	0
26 333.4 Services	66	0	66	0%	0
27 334.4 Meters & Meter Installation	1,197	0	1,197	0%	0
28 335.4 Hydrants	4	0	4	0%	0
29 339.4 Other Plant & Misc.	3	0	3	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	250	0	250	0%	0
33 340.5 Office Furniture & Equipment	317	0	317	0%	0
34 340.51 Computer Equipment	347	0	347	0%	0
35 341.5 Transportation Equipment	825	0	825	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	220	0	220	0%	0
38 344.5 Laboratory Equipment	46	0	46	0%	0
39 345.5 Power Operated Equipment	494	0	494	0%	0
40 346.5 Communication Equipment	78	0	78	0%	0
41 347.5 Miscellaneous Equipment	12	0	12	0%	0
42 348.5 Other Tangible Plant	22	0	22	0%	0
43					
44 **INTANGIBLE PLANT**	421	0	421		0
45 **SUPPLY & PUMPING**	8,912	0	8,912		0
46 **WATER TREATMENT PLANT**	4,883	0	4,883		0
47 **TRANSM. & DISTRIBUTION**	11,191	148	11,043		0
48 **GENERAL PLANT**	2,614	0	2,614		0
49					
50 **TOTAL**	28,021	148	27,873		0
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 18900 ENDED 09/04/86**	**116,766**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**0**
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**9/4/86 BALANCE**	**116,766**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**116,766**
7	1987 Additions	225
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	225
11	**12/31/87 BALANCE**	**116,991**
12	1988 Additions	440
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	440
16	**12/31/88 BALANCE**	**117,431**
17	1989 Additions	110
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	110
21	**12/31/89 BALANCE**	**117,541**
22	1990 Additions	7,477
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	7,477
26	**12/31/90 BALANCE**	**125,018**
27	1991 Additions	55
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	55
31	**12/31/91 BALANCE**	**125,073**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	19,936	0	19,936	0	0	19,936	19,936	0	19,936
2	Line/Main Extension Fees	96,683	0	96,683	0	0	96,683	96,683	0	96,683
3	Meter Installation Fees	1,087	55	1,142	0	0	1,142	1,115	0	1,115
4	Contributed Lines	6,132	0	6,132	0	0	6,132	6,132	0	6,132
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1,180	0	1,180	0	0	1,180	1,180	0	1,180
7	TOTAL WATER CIAC	125,018	55	125,073	0	0	125,073	125,046	0	125,046

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 18900 ENDED 09/04/96**	11,396
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**9/4/86 BALANCE**	**11,396**
2	1986 Additions	973
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	973
6	**12/31/86 BALANCE**	**12,369**
7	1987 Additions	2,922
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,922
11	**12/31/87 BALANCE**	**15,291**
12	1988 Additions	2,931
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,931
16	**12/31/88 BALANCE**	**18,222**
17	1989 Additions	2,937
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,937
21	**12/31/89 BALANCE**	**21,159**
22	1990 Additions	3,032
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,032
26	**12/31/90 BALANCE**	**24,191**
27	1991 Additions	3,263
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	3,263
31	**12/31/91 BALANCE**	**27,454**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	4,087	786	4,873	0	0	4,873	4,480	0	4,480
2 Line/Main Extension Fees	19,821	2,249	22,070	0	0	22,070	20,946	0	20,946
3 Meter Installation Fees	191	56	247	0	0	247	219	0	219
4 Contributed Lines	77	143	219	0	0	219	148	0	148
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	15	30	44	0	0	44	30	0	30
7 TOTAL WATER ACCUM. AMORT. CIAC	24,191	3,263	27,454	0	0	27,454	25,822	0	25,822

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	15,876	(434)	15,442	15,876	1,246	17,122	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,984	(54)	1,930	1,984	156	2,140	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	*Average Adjusted Balance (L5)*	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	***AVERAGE NON-USED & USEFUL AMOUNT***	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Crystal River Highlands - 984

Citrus County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	4,941	2,144	7,085	17,610	24,695	248.55%	B-4, B-3 (W)
3 Other Revenues	135	65	200	0	200		B-4 (W)
4 **TOTAL OPERATING REVENUES**	5,076	2,209	7,285	17,610	24,895		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	15,876	1,246	17,122	0	17,122		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,887	0	1,887	0	1,887		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	351	740	1,091	792	1,883		B-15, B-3 (W)
9 Provision For Income Taxes	(6,102)	149	(5,953)	6,328	375		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	12,011	2,135	14,146	7,121	21,267		
11 **NET OPERATING INCOME:**	(6,935)	74	(6,861)	10,489	3,628		
12 **RATE BASE**	34,339		31,353		31,353		A-1 (W)
13 **RATE OF RETURN**	-20.20%		-21.88%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	4,941	2,144	7,085	16,131	23,216	227.68%	B-4, B-3 (W)
3 Other Revenues	135	0	135	0	135		B-4 (W)
4 TOTAL OPERATING REVENUES	5,076	2,144	7,220	16,131	23,351		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	15,876	(434)	15,442	0	15,442		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,887	0	1,887	0	1,887		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	351	737	1,088	726	1,814		B-15, B-3 (W)
9 Provision For Income Taxes	(6,102)	762	(5,341)	5,797	456		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	12,011	1,064	13,075	6,523	19,598		
11 NET OPERATING INCOME:	(6,935)	1,080	(5,855)	9,608	3,753		
12 RATE BASE	34,339		31,143		31,143		A-1 (W)
13 RATE OF RETURN	-20.20%		-18.80%		12.05%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	13.95%	(A)	12.63%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.05%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	31,143		31,353		A-1 (W)	-
5	Required Income (L3 x L4)	3,753		3,628		-	-
6	Adjusted Income under Present Rates	(5,855)		(6,861)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	9,608		10,489		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	15,405		16,817		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	16,131		17,610		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	15,405		16,817		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	5,797		6,328		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	726		792		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	9,608		10,489			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	**TOTAL**	100.00%		12.05%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	2,144	2,209	B-4 (W)
3				
4	2.			
5				
6				
7		2,144	2,209	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(434)	(434)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		294	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		63	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		112	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(9)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		615	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		606	B-5 (W)
22				
23				
24		(434)	1,246	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	96	99	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	640	640	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		737	740	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	762	149	B-16 (W)
48				
49	2.			
50				
51				
52		762	149	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	1,080	74	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	5,031	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	5,031	2,054	7,085
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(90)	0	
16	**SUBTOTAL OTHER WATER SALES**	(90)	90	0
17	**TOTAL WATER SALES**	4,941	2,144	7,085
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	135	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	135	65	200
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	5,076	2,144	7,220
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	5,076	2,209	7,285

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer. Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	7,422	455	7,877	5,541	277	5,818	471	73	545	1,409	105	1,514
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,095	(8)	2,088	1,450	(357)	1,093	135	(38)	97	510	387	897
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,369	2	1,372	1,345	0	1,345	0	2	2	24	0	25
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	754	27	782	754	27	782	0	0	0	0	0	0
8	620 Materials and Supplies	912	43	955	791	29	819	5	8	12	117	7	123
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	113	5	118	0	0	0	0	0	0	113	5	118
11	633 Contractual Services - Legal	46	3	49	0	0	0	0	0	0	46	3	49
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,331	50	1,381	1,276	46	1,322	0	0	0	55	4	59
14	641 Rental of Building/Real Prop.	22	11	33	0	0	0	0	0	0	22	11	33
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	729	30	758	727	26	754	1	3	4	1	0	1
17	656 Insurance - Vehicle	67	11	78	0	0	0	0	0	0	67	11	78
18	657 Insurance - General Liability	78	9	86	0	0	0	0	0	0	78	9	86
19	658 Insurance - Workman's Comp.	1	257	259	0	193	193	0	17	17	1	48	49
20	659 Insurance - Other	46	2	47	0	0	0	0	0	0	46	2	47
21	660 Advertising Expense	5	0	5	0	0	0	0	0	0	5	0	5
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	294	294	0	0	0	0	0	0	0	294	294
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	122	8	130	0	0	0	122	8	130	0	0	0
25	675 Miscellaneous Expenses	763	46	809	164	6	170	1	3	4	598	37	636
26	**TOTAL WATER O&M EXPENSES**	**15,876**	**1,246**	**17,122**	**12,048**	**248**	**12,296**	**735**	**76**	**811**	**3,093**	**922**	**4,015**
27	*Total Labor*	*Labor*	*Adjustments*	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,422	455	7,877	5,541	277	5,818	471	73	545	1,409	105	1,514
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,095	(8)	2,088	1,450	(357)	1,093	135	(38)	97	510	387	897
31	**TOTAL WATER LABOR COSTS**	**9,517**	**447**	**9,964**	**6,991**	**(80)**	**6,911**	**606**	**36**	**642**	**1,919**	**491**	**2,411**

0683

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer. Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	7,422	0	7,422	5,541	0	5,541	471	0	471	1,409	0	1,409
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,095	(682)	1,413	1,450	(395)	1,055	135	(45)	90	510	(242)	268
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,369	0	1,369	1,345	0	1,345	0	0	0	24	0	24
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	754	0	754	754	0	754	0	0	0	0	0	0
8	620 Materials and Supplies	912	0	912	791	0	791	5	0	5	117	0	117
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	113	0	113	0	0	0	0	0	0	113	0	113
11	633 Contractual Services - Legal	46	0	46	0	0	0	0	0	0	46	0	46
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,331	0	1,331	1,276	0	1,276	0	0	0	55	0	55
14	641 Rental of Building/Real Prop.	22	0	22	0	0	0	0	0	0	22	0	22
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	729	0	729	727	0	727	1	0	1	1	0	1
17	656 Insurance - Vehicle	67	0	67	0	0	0	0	0	0	67	0	67
18	657 Insurance - General Liability	78	0	78	0	0	0	0	0	0	78	0	78
19	658 Insurance - Workman's Comp.	1	248	249	0	186	186	0	16	16	1	46	47
20	659 Insurance - Other	46	0	46	0	0	0	0	0	0	46	0	46
21	660 Advertising Expense	5	0	5	0	0	0	0	0	0	5	0	5
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	122	0	122	0	0	0	122	0	122	0	0	0
25	675 Miscellaneous Expenses	763	0	763	164	0	164	1	0	1	598	0	598
26	**TOTAL WATER O&M EXPENSES**	15,876	(434)	15,442	12,048	(209)	11,839	735	(29)	705	3,093	(196)	2,897
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,422	0	7,422	5,541	0	5,541	471	0	471	1,409	0	1,409
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,095	(682)	1,413	1,450	(395)	1,055	135	(45)	90	510	(242)	268
31	**TOTAL WATER LABOR COSTS**	9,517	(682)	8,835	6,991	(395)	6,596	606	(45)	561	1,919	(242)	1,677

0684

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	588	604	574	548	822	559	555	678	521	609	526	839	7,422	0	7,422	455	7,877
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	189	183	194	152	219	160	157	212	150	169	152	177	2,095	(682)	1,413	(8)	2,088
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	71	69	80	89	97	96	94	111	168	170	150	175	1,369	0	1,369	2	1,372
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	93	0	93	95	95	95	0	95	(5)	191	0	754	0	754	27	782
8	620.1-8 Materials and Supplies	(131)	99	146	41	25	24	11	611	49	16	12	9	912	0	912	43	955
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	8	10	9	9	10	9	10	9	10	10	9	11	113	0	113	5	118
11	633.1-8 Contractual Services - Legal	3	4	4	4	4	4	4	4	4	4	3	5	46	0	46	3	49
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	43	44	43	324	5	5	420	54	5	172	185	31	1,331	0	1,331	50	1,381
14	641.1-8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22	11	33
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.1-8 Transportation Expense	107	36	90	65	84	31	116	36	38	48	44	34	729	0	729	30	758
17	656.1-8 Insurance - Vehicle	5	6	5	5	6	6	6	5	6	6	5	7	67	0	67	11	78
18	657.1-8 Insurance - General Liability	6	7	6	6	7	6	7	6	7	7	6	8	78	0	78	9	86
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	248	249	257	259
20	659.1-8 Insurance - Other	3	4	4	4	4	4	4	4	4	4	3	5	46	0	46	2	47
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	0	5
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	294	294
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	7	10	12	10	11	8	10	10	9	10	12	14	122	0	122	8	130
25	675.1-8 Miscellaneous Expenses	43	51	48	213	51	50	52	47	51	52	45	61	763	0	763	46	809
26	TOTAL WATER O&M EXPENSES	924	1,221	1,219	1,565	1,440	1,060	1,543	1,789	1,117	1,275	1,346	1,377	15,876	(434)	15,442	1,246	17,122

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	7,422	455	7,877
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,095	(8)	2,088
31	TOTAL WATER LABOR COSTS	9,517	447	9,964

0685

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	461	445	414	395	662	410	396	527	369	446	375	641	5,541	0	5,541	277	5,818
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	125	129	139	99	164	109	102	160	98	113	101	110	1,450	(395)	1,055	(357)	1,093
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	69	67	78	87	94	94	92	109	166	168	148	173	1,345	0	1,345	0	1,345
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	93	0	93	95	95	95	0	95	(5)	191	0	754	0	754	27	782
8	620.1-6 Materials and Supplies	(139)	89	136	31	15	15	0	601	39	5	3	(4)	791	0	791	29	819
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	39	39	39	320	0	0	415	50	0	167	181	26	1,276	0	1,276	46	1,322
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	107	36	90	65	84	31	116	36	38	48	44	34	727	0	727	26	754
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	186	186	193	193
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	164	0	0	0	0	0	0	0	0	164	0	164	6	170
26	TOTAL WATER DIRECT O&M EXPENSES	662	897	896	1,254	1,115	754	1,216	1,484	804	944	1,044	979	12,048	(209)	11,839	248	12,296

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	5,541	277	5,818
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,450	(357)	1,093
31	TOTAL WATER DIRECT LABOR COSTS	6,991	(80)	6,911

0880

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	26	38	47	38	41	32	37	40	33	39	44	55	471	0	471	73	545
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	7	11	14	11	12	9	11	12	9	11	13	16	135	(45)	90	(38)	97
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	8	12
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	4
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	16	16	17	17
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	7	10	12	10	11	8	10	10	9	10	12	14	122	0	122	8	130
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	4
26	TOTAL WATER CUSTOMER ACCOUNTS	40	60	73	59	63	50	58	63	51	61	69	86	735	(29)	705	76	811

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	471	73	545
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	135	(38)	97
31	TOTAL WATER CUST ACCTS LABOR COSTS	606	36	642

0687

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	101	120	113	115	119	117	123	111	119	123	106	142	1,409	0	1,409	105	1,514
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	37	43	41	42	43	42	44	40	43	45	39	52	510	(242)	268	387	897
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	0	25
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	8	10	9	10	10	10	10	9	10	10	9	12	117	0	117	7	123
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	8	10	9	9	10	9	10	9	10	10	9	11	113	0	113	5	118
11	633.8 Contractual Services - Legal	3	4	4	4	4	4	4	4	4	4	3	5	46	0	46	3	49
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	4	5	4	4	5	5	5	4	5	5	4	6	55	0	55	4	59
14	641.8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22	11	33
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
17	656.8 Insurance - Vehicle	5	6	5	5	6	6	6	5	6	6	5	7	67	0	67	11	78
18	657.8 Insurance - General Liability	6	7	6	6	7	6	7	6	7	7	6	8	78	0	78	9	86
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	46	47	48	49
20	659.8 Insurance - Other	3	4	4	4	4	4	4	4	4	4	3	5	46	0	46	2	47
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	0	5
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	294	294
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	43	51	48	49	51	49	52	47	51	52	45	60	598	0	598	37	636
26	TOTAL WATER A&G EXPENSES	222	264	249	252	261	256	269	243	261	270	233	312	3,093	(196)	2,897	922	4,015

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,409	105	1,514
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	510	387	897
31	TOTAL WATER A&G LABOR COSTS	1,919	491	2,411

0688

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	7,422	0	7,422	7,422	0	0	34	55	(9)	7,502	375	0	455	7,877
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	2,095	(682)	1,413	2,095	(682)	0	9	7	0	1,429	52	606	(8)	2,088
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	1,369	0	1,369	1,369	0	0	0	2	0	1,372	0	0	2	1,372
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	754	0	754	754	0	0	0	0	0	754	27	0	27	782
8 620.1-8 Materials and Supplies	912	0	912	912	0	0	2	8	0	922	33	0	43	955
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	113	0	113	113	0	0	1	0	0	114	4	0	5	118
11 633.1-8 Contractual Services - Legal	46	0	46	46	0	0	1	0	0	47	2	0	3	49
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	1,331	0	1,331	1,331	0	0	2	0	0	1,333	48	0	50	1,381
14 641.1-8 Rental of Building/Real Prop.	22	0	22	22	0	0	0	10	0	32	1	0	11	33
15 642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
16 650.1-8 Transportation Expense	729	0	729	729	0	0	0	3	0	732	27	0	30	756
17 656.1-8 Insurance - Vehicle	67	0	67	67	0	0	2	7	0	75	3	0	11	78
18 657.1-8 Insurance - General Liability	78	0	78	78	0	0	2	4	0	83	3	0	9	88
19 658.1-8 Insurance - Workman's Comp.	1	248	249	1	248	0	0	1	0	250	9	0	257	259
20 659.1-8 Insurance - Other	46	0	46	46	0	0	0	0	0	46	2	0	2	47
21 660.1-8 Advertising Expense	5	0	5	5	0	0	0	0	0	5	0	0	0	5
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	294	0	0	0	294	0	0	294	294
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	122	0	122	122	0	0	0	8	0	130	0	0	8	130
25 675.1-8 Miscellaneous Expenses	763	0	763	763	0	0	10	8	0	781	28	0	46	809
26 TOTAL WATER O&M EXPENSES	15,876	(434)	15,442	15,876	(434)	294	63	112	(9)	15,901	615	606	1,246	17,122

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for *"Post Retirement Benefits" other than pensions per FASB 106.*
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0689

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	5,541		5,541	5,541						5,541	277		277	5,818
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,450	(395)	1,055	1,450	(395)					1,055	38		(357)	1,093
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	1,345		1,345	1,345						1,345			0	1,345
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	754		754	754						754	27		27	782
8 620.1-6 Materials and Supplies	791		791	791						791	29		29	819
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	1,276		1,276	1,276						1,276	46		46	1,322
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	727		727	727						727	26		26	754
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	186	186	0	186					186	7		193	193
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	164		164	164						164	6		6	170
26 TOTAL WATER DIRECT O&M EXPENSES	12,048	(209)	11,839	12,048	(209)	0	0	0	0	11,839	457	0	248	12,296

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0690

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	471		471	471				52	(5)	519	26		73	545
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	135	(45)	90	135	(45)			4		94	3		(38)	97
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				2		2			2	2
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	5		5	5				7		12	0		8	12
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 *641.7 Rental of Building/Real Prop.*	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				3		4	0		3	4
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	16	16	0	16			0		16	1		17	17
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	122		122	122				8		130			8	130
25 675.7 Miscellaneous Expenses	1		1	1				3		4	0		3	4
26 TOTAL WATER CUST ACCT EXPENSES	735	(29)	705	735	(29)	0	0	79	(5)	780	31	0	76	811

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0691

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	1,409		1,409	1,409			34	3	(4)	1,442	72		105	1,514
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	510	(242)	268	510	(242)		9	3		280	10	606	387	897
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	24		24	24			0	0		25			0	25
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	117		117	117			2	1		119	4		7	123
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	113		113	113			1	0		114	4		5	118
11 633.8 Contractual Services - Legal	46		46	46			1	0		47	2		3	49
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	55		55	55			2	0		57	2		4	59
14 641.8 Rental of Building/Real Prop.	22		22	22			0	10		32	1		11	33
15 642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16 650.8 Transportation Expense	1		1	1			0	0		1	0		0	1
17 656.8 Insurance - Vehicle	67		67	67			2	7		75	3		11	78
18 657.8 Insurance - General Liability	78		78	78			2	4		83	3		9	86
19 658.8 Insurance - Workman's Comp.	1	46	47	1	46		0	0		47	2		46	49
20 659.8 Insurance - Other	46		46	46			0	0		46	2		2	47
21 660.8 Advertising Expense	5		5	5			0	0		5	0		0	5
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		294	0	0		294			294	294
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	598		598	598			10	5		613	22		37	636
26 TOTAL WATER A&G EXPENSES	3,093	(196)	2,897	3,093	(196)	294	63	32	(4)	3,281	127	606	922	4,015

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,841,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0690

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheduld, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-S Salaries & Wages - Employees	5,936		7,422	1,486	25.03%	10,438	(3,017)	-28.90%
2	603.1-S Salaries & Wages - Officers, Etc.	84		0	(84)	-100.00%	148	(148)	-100.00%
3	604.1-S Employee Pensions & Benefits	145		1,413	1,268	874.54%	255	1,158	454.20%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	740		1,369	629	85.03%	1,301	68	5.22%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	687		754	67	9.77%	1,208	(454)	-37.57%
8	620.1-S Materials and Supplies	186		912	726	390.24%	327	585	178.79%
9	631.1-S Contractual Services - Engr.	6		0	(6)	-96.16%	11	(10)	-97.92%
10	632.1-S Contractual Services - Acct.	30		113	83	277.60%	53	61	114.79%
11	633.1-S Contractual Services - Legal	159		46	(113)	-71.02%	280	(234)	-83.52%
12	634.1-S Contractual Services - Mgmt. Fees	21		0	(21)	-100.00%	37	(37)	-100.00%
13	635.1-S Contractual Services - Other	484		1,331	847	174.98%	851	480	56.37%
14	641.1-S Rental of Building/Real Prop.	26		22	(4)	-15.52%	46	(24)	-51.96%
15	642.1-S Rental of Equipment	(1)		1	2	-183.32%	(2)	3	-147.39%
16	650.1-S Transportation Expense	176		729	551	309.28%	313	416	132.75%
17	656.1-S Insurance - Vehicle	161		67	(94)	-58.50%	283	(216)	-76.40%
18	657.1-S Insurance - General Liability	226		78	(148)	-65.59%	397	(320)	-80.43%
19	658.1-S Insurance - Workman's Comp.	87		249	162	186.63%	153	96	63.00%
20	659.1-S Insurance - Other	31		46	15	46.90%	55	(9)	-16.46%
21	660.1-S Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	81		0	(81)	-100.00%	142	(142)	-100.00%
23	667.1-S Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	4	(4)	-100.00%
24	670.1-S Bad Debt Expense	28		122	94	336.10%	49	73	148.00%
25	675.1-S Miscellaneous Expenses	481		763	282	58.72%	846	(82)	-9.74%
26	TOTAL WATER O&M EXPENSES	9,778		15,442	5,664	57.92%	17,194	(1,753)	-10.19%
27	SUBTOTAL (less accts. 666 & 667)	9,695		15,442	5,747	59.27%	17,048	(1,607)	-10.40%
28	Average ERC's	45		66	21	46.67%			
29	Average Consumer Price Index - U	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		75.85%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheetule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	4,758		5,541	783	16.46%	8,367	(2,826)	-33.77%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		1,055	1,055	N.A.	0	1,055	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	721		1,345	624	86.54%	1,268	77	6.08%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	687		754	67	9.77%	1,208	(454)	-37.57%
8	620.1-6 Materials and Supplies	186		791	605	325.12%	327	464	141.76%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	27		1,276	1,249	4625.41%	47	1,228	2587.26%
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	(1)		0	1	-100.00%	(2)	2	-100.00%
16	650.1-6 Transportation Expense	172		727	555	322.80%	302	425	140.44%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		186	186	N.A.	0	186	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	3		164	161	5370.00%	5	159	3010.69%
26	TOTAL WATER O&M EXPENSES	6,553		11,839	5,286	80.67%	11,523	316	2.74%
27	SUBTOTAL (less accts. 666 & 667)	6,553		11,839	5,286	80.67%	11,523	316	2.67%
28	Average ERC's	45		66	21	46.67%			
29	Average Consumer Price Index - U	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		75.85%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	490		471	(19)	-3.80%	862	(390)	-45.29%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		90	90	N.A.	0	90	N.A.
4	610.7 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power	0		0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.7 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	0		5	5	N.A.	0	5	N.A.
9	631.7 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0		1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.	0		16	16	N.A.	0	16	N.A.
20	659.7 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	26		122	94	336.10%	49	73	148.00%
25	675.7 Miscellaneous Expenses	3		1	(2)	-70.80%	5	(4)	-83.40%
26	**TOTAL WATER O&M EXPENSES**	521		705	184	35.36%	916	(211)	-23.02%
27	**SUBTOTAL (less accts. 666 & 667)**	521		705	184	35.36%	916	(211)	-23.91%
28	**Average ERC's**	45		66	21	46.67%			
29	**Average Consumer Price Index - U**	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		75.85%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheduld, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	688		1,409	721	104.82%	1,210	199	16.48%
2	603.8 Salaries & Wages - Officers, Etc.	84		0	(84)	-100.00%	148	(148)	-100.00%
3	604.8 Employee Pensions & Benefits	145		268	123	85.04%	255	13	5.23%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	19		24	5	27.52%	33	(9)	-27.48%
6	616.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	0		117	117	N.A.	0	117	N.A.
9	631.8 Contractual Services - Engr.	6		0	(6)	-96.16%	11	(10)	-97.82%
10	632.8 Contractual Services - Acct.	30		113	83	277.69%	53	61	114.79%
11	633.8 Contractual Services - Legal	159		46	(113)	-71.02%	280	(234)	-83.52%
12	634.8 Contractual Services - Mgmt. Fees	21		0	(21)	-100.00%	37	(37)	-100.00%
13	635.8 Contractual Services - Other	457		55	(402)	-87.96%	804	(749)	-93.16%
14	641.8 Rental of Building/Real Prop.	26		22	(4)	-15.52%	46	(24)	-51.96%
15	642.8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	6		1	(5)	-90.22%	11	(10)	-94.44%
17	656.8 Insurance - Vehicle	161		67	(94)	-58.50%	283	(216)	-76.40%
18	657.8 Insurance - General Liability	226		78	(148)	-65.59%	397	(320)	-80.43%
19	658.8 Insurance - Workman's Comp.	87		47	(40)	-45.58%	153	(106)	-69.05%
20	659.8 Insurance - Other	31		46	15	46.90%	55	(9)	-16.46%
21	660.8 Advertising Expense	0		5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	81		0	(81)	-100.00%	142	(142)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	4	(4)	-100.00%
24	670.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	475		598	123	25.99%	835	(237)	-28.35%
26	**TOTAL WATER O&M EXPENSES**	2,704		2,897	193	7.14%	4,755	(1,858)	-39.07%
27	**SUBTOTAL (less accts. 666 & 667)**	2,621		2,897	276	10.53%	4,609	(1,712)	-58.09%
28	**Average ERC's**	45		66	21	46.67%			
29	**Average Consumer Price Index - U**	113.6		136.2	23	19.89%			
30				Compounded Multiplier =		75.85%			

Notes:

(a) The benchmark year for this system was chosen because it was the first full year of expenses since the system was purchased.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	(3,017)	-28.90%	
2	603.1-S Salaries & Wages - Officers, Etc.	(148)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,158	454.20%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	68	5.22%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(454)	-37.57%	
8	620.1-S Materials and Supplies	585	178.79%	
9	631.1-S Contractual Services - Engr.	(10)	-97.82%	
10	632.1-S Contractual Services - Acct.	61	114.79%	
11	633.1-S Contractual Services - Legal	(234)	-83.52%	
12	634.1-S Contractual Services - Mgmt. Fees	(37)	-100.00%	
13	635.1-S Contractual Services - Other	460	56.37%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	641.1-S Rental of Building/Real Prop.	(24)	-51.96%	
15	642.1-S Rental of Equipment	3	-147.39%	
16	650.1-S Transportation Expense	416	132.75%	
17	656.1-S Insurance - Vehicle	(216)	-76.40%	
18	657.1-S Insurance - General Liability	(320)	-80.43%	
19	658.1-S Insurance - Workman's Comp.	96	63.00%	
20	659.1-S Insurance - Other	(9)	-16.46%	
21	660.1-S Advertising Expense	5	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(142)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(4)	-100.00%	
24	670.1-S Bad Debt Expense	73	146.00%	
25	675.1-S Miscellaneous Expenses	(82)	-9.74%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(1,753)	-10.19%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Crystal River Highlands **FPSC**

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	*Pleadings, meetings with* staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	*Customer notification mailing costs*
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:		Total FPSC Filed	Allocation To System
	Prior Unamortized Rate Case Expense		
	Current Rate Case Expense	$1,772,200	$1,175
	Total Projected Rate Case Expense	1,772,200	1,175
	Annual Amortization Over 4 Years	**$443,050**	**$294**
	Method of Allocation Between Systems:		
	Average Number of Customers	101,044	67
	% of Total	100%	0.0663%
	(A detailed allocation schedule is contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Citrus / Crystal River Highlands

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Citrus / Crystal River Highlands

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1991	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No. Account No. and Name	Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1 INTANGIBLE PLANT						
2 301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3 302.1 Franchises	3,054	40	2.50%	76	0	76
4 339.1 Other Plant & Misc.	142	25	4.00%	6	0	6
5 SOURCE OF SUPPLY & PUMPING						
6 303.2 Land & Land Rights	18,967	0	N.A.	0	0	0
7 304.2 Structures & Improvements	4,803	33	3.03%	146	0	146
8 305.2 Collect. & Impound.	8	50	2.00%	0	0	0
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	27,627	30	3.33%	921	0	921
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	17	35	2.86%	0	0	0
13 310.2 Power Generation Eq.	9	20	5.00%	0	0	0
14 311.2 Pumping Equipment	9,550	20	5.00%	478	0	478
15 339.2 Other Plant & Misc.	(11)	25	4.00%	(0)	0	(0)
16 WATER TREATMENT PLANT						
17 303.3 Land & Land Rights	1	0	N.A.	0	0	0
18 304.3 Structures & Improvements	4,422	33	3.03%	134	0	134
19 320.3 Water Treatment Eq.	25,099	22	4.55%	1,141	0	1,141
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 TRANSMISSION & DISTRIBUTION						
22 303.4 Land & Land Rights	1	0	N.A.	0	0	0
23 304.4 Structures & Improvements	0	33	3.03%	0	0	0
24 330.4 Distr. Reservlors	93	37	2.70%	3	0	3
25 331.4 Transm. & Distribution	45,932	43	2.33%	1,068	0	1,068
26 333.4 Services	1,563	40	2.50%	39	0	39
27 334.4 Meters & Meter Insallation	9,821	20	5.00%	491	0	491
28 335.4 Hydrants	50	45	2.22%	1	0	1
29 339.4 Other Plant & Misc.	23	25	4.00%	1	0	1
30 GENERAL PLANT						
31 303.5 Land & Land Rights	352	0	N.A.	0	0	0
32 304.5 Structures & Improvements	1,748	40	2.50%	44	0	44
33 340.5 Office Furniture & Equipment	897	15	6.67%	60	0	60
34 340.51 Computer Equipment	1,385	6	16.67%	231	0	231
35 341.5 Transportation Equipment	1,191	6	16.67%	198	0	198
36 342.5 Stores Equipment	10	18	5.56%	1	0	1
37 343.5 Tools, Shop & Garage	451	16	6.25%	28	0	28
38 344.5 Laboratory Equipment	100	15	6.67%	7	0	7
39 345.5 Power Operated Equipment	588	12	8.33%	49	0	49
40 346.5 Communication Equipment	186	10	10.00%	19	0	19
41 347.5 Miscellaneous Equipment	63	15	6.67%	4	0	4
42 348.5 Other Tangible Plant	49	10	10.00%	5	0	5
43						
44 INTANGIBLE PLANT	3,196		2.57%	82	0	82
45 SUPPLY & PUMPING	60,971		2.53%	1,545	0	1,545
46 WATER TREATMENT PLANT	29,522		4.32%	1,275	0	1,275
47 TRANSM. & DISTRIBUTION	57,483		2.79%	1,603	0	1,603
48 GENERAL PLANT	7,019		9.19%	645	0	645
49						
51 TOTAL DEPRECIATION EXPENSE	158,191		3.26%	5,149	0	5,149
52 AMORTIZATION OF CIAC				(3,263)	0	(3,263)
53 NON-USED AND USEFUL				0	0	0
54 NET DEPRECIATION EXPENSE - WATER				1,887	0	1,887

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
Line No. **WATER** CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	19,936	3.94%	786	0	786
2 Line/Main Extension Fees	96,683	2.33%	2,249	0	2,249
3 Meter Installation Fees	1,115	5.00%	56	0	56
4 Contributed Lines	6,132	2.33%	143	0	143
5 Cont. Prty. Other Than Lines	0	3.43%	0	0	0
6 Service Installation Fees	1,180	2.50%	30	0	30
7 **TOTAL WATER CIAC AMORT. EXPENSE**	125,046		3,263	0	3,263

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	4,803	146	3.03%
3	305.2 Collect. & Impound.	8	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	27,627	921	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	17	0	2.86%
8	310.2 Power Generation Eq.	9	0	5.00%
9	311.2 Pumping Equipment	9,550	478	5.00%
10	339.2 Other Plant & Misc.	(11)	(0)	4.00%
11	304.3 Structures & Improvements	4,422	134	3.03%
12	320.3 Water Treatment Eq.	25,099	1,141	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	93	3	2.70%
15	**COMPOSITE RATE**	71,618	2,822	3.94%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	45,932	1,068	2.33%
19	335.4 Hydrants	50	1	2.22%
20	339.4 Other Plant & Misc.	23	1	4.00%
21	**COMPOSITE RATE**	46,005	1,070	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	9,821	491	5.00%
24	**COMPOSITE RATE**	9,821	491	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,563	39	2.50%
27	**COMPOSITE RATE**	1,563	39	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	71,618	2,822	3.94%
30	Line / Main Extension Fees & Contrl. lines (Line 21)	46,005	1,070	2.33%
31	Meter Installation Fees (Line 24)	9,821	491	5.00%
32	Service Installation Fees (Line 27)	1,563	39	2.50%
33	**COMPOSITE RATE**	129,007	4,422	3.43%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	76	0	76	0.00%	0
4 339.1 Other Plant & Misc.	6	0	6	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	146	0	146	0.00%	0
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	921	0	921	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	0	0	0	0.00%	0
13 310.2 Power Generation Eq.	0	0	0	0.00%	0
14 311.2 Pumping Equipment	478	0	478	0.00%	0
15 339.2 Other Plant & Misc.	(0)	0	(0)	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	134	0	134	0.00%	0
19 320.3 Water Treatment Eq.	1,141	0	1,141	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservlors	3	0	3	0.00%	0
25 331.4 Transm. & Distribution	1,068	142	926	0.00%	0
26 333.4 Services	39	0	39	0.00%	0
27 334.4 Meters & Meter Insallation	491	0	491	0.00%	0
28 335.4 Hydrants	1	0	1	0.00%	0
29 339.4 Other Plant & Misc.	1	0	1	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	44	0	44	0.00%	0
33 340.5 Office Furniture & Equipment	60	0	60	0.00%	0
34 340.51 Computer Equipment	231	0	231	0.00%	0
35 341.5 Transportation Equipment	198	0	198	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	28	0	28	0.00%	0
38 344.5 Laboratory Equipment	7	0	7	0.00%	0
39 345.5 Power Operated Equipment	49	0	49	0.00%	0
40 346.5 Communication Equipment	19	0	19	0.00%	0
41 347.5 Miscellaneous Equipment	4	0	4	0.00%	0
42 348.5 Other Tangible Plant	5	0	5	0.00%	0
43					
44 **INTANGIBLE PLANT**	82	0	82		0
45 **SUPPLY & PUMPING**	1,545	0	1,545		0
46 **WATER TREATMENT PLANT**	1,275	0	1,275		0
47 **TRANSM. & DISTRIBUTION**	1,603	143	1,460		0
48 **GENERAL PLANT**	645	0	645		0
49					
51 **TOTAL**	5,149	143	5,007		0
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.00%	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	228	96	325	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	228	99	328		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	640	640		
6		0	0	0		
7	**TOTAL**	0	640	640		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		122	0	122		
11		0	0	0		
12	**TOTAL**	122	0	122		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	*0*	*0*	*0*		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	351	737	1,088		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	351	740	1,091		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Citrus / Crystal River Highlands
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	5,076	2,144	7,220	5,076	2,209	7,285	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	15,876	(434)	15,442	15,876	1,246	17,122	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	1,887	0	1,887	1,887	0	1,887	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	351	740	1,091	351	740	1,091	B-15 (W)	-
8	Pre Tax Operating Expenses	18,113	306	18,419	18,113	1,986	20,100	-	-
9	**TOTAL PRE-TAX INCOME**	**(13,038)**	**1,839**	**(11,199)**	**(13,038)**	**223**	**(12,815)**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	(13,038)	1,839	(11,199)	(13,038)	223	(12,815)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	34,339	(3,196)	31,143	34,339	(2,986)	31,353	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	1,992	(185)	1,806	1,992	(173)	1,818	-	-
17	Total Taxable Income	(15,029)	2,024	(13,005)	(15,029)	396	(14,633)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**(5,656)**	**762**	**(4,894)**	**(5,656)**	**149**	**(5,506)**	-	-
20	Less:								
21	Parent Debt Adjustment	373	0	373	373	0	373	C-9 (W)	-
22	Investment Tax Credit	74	0	74	74	0	74	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**(6,102)**	**762**	**(5,341)**	**(6,102)**	**149**	**(5,953)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Crystal River Highlands

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	***NET AMORTIZATION EXPENSE***			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Daetwyler Shores - 105

Orange County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	(1) Balance Per Books	(2) Utility Adjustments	(3) Adjusted Utility Balance	(4) Supporting Schedule(s)
1	Utility Plant in Service	107,147	(209)	106,939	A-5 (W)
2	Utility Land & Land Rights	3,326	0	3,326	A-5 (W)
3	Non-Used & Useful	(10,778)	0	(10,778)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(38,184)	(107)	(38,291)	A-9 (W)
6	CIAC	(39,738)	0	(39,738)	A-12 (W)
7	Accumulated Amortization of CIAC	22,715	0	22,715	A-14 (W)
8	Acquisition Adjustments	20,363	0	20,363	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(6,618)	0	(6,618)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(930)	0	(930)	C-7 (W)
12	Working Capital Allowance	2,627	257	2,884	A-17 (W)
13	TOTAL WATER RATE BASE	59,931	(58)	59,872	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	107,147	(209)	106,939	A-5 (W)
2 Utility Land & Land Rights	3,326	0	3,326	A-5 (W)
3 Non-Used & Useful	(10,778)	0	(10,778)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(38,184)	(107)	(38,291)	A-9 (W)
6 CIAC	(39,738)	0	(39,738)	A-12 (W)
7 Accumulated Amortization of CIAC	22,715	0	22,715	A-14 (W)
8 Acquisition Adjustments	20,363	0	20,363	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	(6,618)	0	(6,618)	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	(930)	0	(930)	C-7 (W)
12 Working Capital Allowance	2,627	(75)	2,552	A-17 (W)
13 TOTAL WATER RATE BASE	59,931	(390)	59,540	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(417)	0	(209)	A-5 (W)
3					
4	2.				
5					
6					
7		(417)	0	(209)	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	56	56	56	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(325)	(163)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		56	(269)	(107)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(75)	(75)	(75)	A-17 (W)
38					
39	2.				
40					
41					
42		(75)	(75)	(75)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	257	257	257	A-17 (W)
45					
46	2.				
47					
48					
49		257	257	257	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(436)	(345)	(390)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(104)	(13)	(58)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Destwyler Shores

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 10859 ENDED 06/30/79**	52,440
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	52,440
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	52,440
13	1980 Additions	1,799
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	1,799
17	**12/31/80 BALANCE**	54,239
18	1981 Additions	13,853
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	13,853
22	**12/31/81 BALANCE**	68,092
23	1982 Additions	4,103
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	4,103
27	**12/31/82 BALANCE**	72,195
28	1983 Additions	1,291
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	1,291
32	**12/31/83 BALANCE**	73,486
33	1984 Additions	3,451
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	3,451
37	**12/31/84 BALANCE**	76,937
38	1985 Additions	2,350
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	2,350
42	**12/31/85 BALANCE**	79,287

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**79,287**
2	1986 Additions	12,504
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	12,504
6	**12/31/86 BALANCE**	**91,791**
7	1987 Additions	2,335
8	1987 Retirements	169
9	1987 Adjustments	0
10	1987 Net Additions	2,166
11	**12/31/87 BALANCE**	**93,957**
12	1988 Additions	7,200
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	7,200
16	**12/31/88 BALANCE**	**101,157**
17	1989 Additions	8,959
18	1989 Retirements	557
19	1989 Adjustments	0
20	1989 Net Additions	8,402
21	**12/31/89 BALANCE**	**109,559**
22	1990 Additions (A/C 101)	760
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	760
27	**12/31/90 BALANCE**	**110,319**
28	1990 General Plant Reallocation Adjustments *	(7,871)
29	**12/31/90 ADJUSTED BALANCE**	**102,448**
30	1991 Additions (A/C 101)	16,049
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	16,049
35	**12/31/91 BALANCE**	**118,497**

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Orange / Dastwyler Shores

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. / Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	1991 Additions* A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	417	(417)	0	0	(417)	0	0	209	(209)	0
3 302.1 Franchises	623	0	0	623	0	0	623	623	0	623
4 339.1 Other Plant & Misc.	1,915	0	0	1,915	0	0	1,915	1,915	0	1,915
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	2,645	0	0	2,645	0	0	2,645	2,645	0	2,645
7 304.2 Structures & Improvements	7,280	0	0	7,280	0	0	7,280	7,280	0	7,280
8 305.2 Collect. & Impound.	3	0	0	3	0	0	3	3	0	3
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	4,601	0	0	4,601	0	0	4,601	4,601	0	4,601
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	12	0	0	12	0	0	12	12	0	12
13 310.2 Power Generation Eq.	13	0	0	13	0	0	13	13	0	13
14 311.2 Pumping Equipment	8,770	0	0	8,770	0	0	8,770	8,770	0	8,770
15 339.2 Other Plant & Misc.	(10)	0	0	(10)	0	0	(10)	(10)	0	(10)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
18 304.3 Structures & Improvements	991	0	0	991	0	0	991	991	0	991
19 320.3 Water Treatment Eq.	4,510	0	0	4,510	0	0	4,510	4,510	0	4,510
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	2	0	0	2	0	0	2	2	0	2
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	9,827	0	0	9,827	0	0	9,827	9,827	0	9,827
25 331.4 Transm. & Distribution	27,190	15,261	0	42,451	0	0	42,451	34,821	0	34,821
26 333.4 Services	622	0	0	622	0	0	622	622	0	622
27 334.4 Meters & Meter Insallation	11,263	170	0	11,433	0	0	11,433	11,348	0	11,348
28 335.4 Hydrants	311	0	0	311	0	0	311	311	0	311
29 339.4 Other Plant & Misc.	8,466	0	0	8,466	0	0	8,466	8,466	0	8,466
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	689	(23)	0	666	0	0	666	678	0	678
32 304.5 Structures & Improvements	3,324	82	0	3,406	0	0	3,406	3,365	0	3,365
33 340.5 Office Furniture & Equipme	1,712	28	0	1,740	0	0	1,740	1,726	0	1,726
34 340.51 Computer Equipment	2,257	819	0	3,077	0	0	3,077	2,667	0	2,667
35 341.5 Transportation Equipment	2,208	170	0	2,378	0	0	2,378	2,293	0	2,293
36 342.5 Stores Equipment	17	4	0	21	0	0	21	19	0	19
37 343.5 Tools, Shop & Garage	877	(16)	0	861	0	0	861	869	0	869
38 344.5 Laboratory Equipment	186	13	0	199	0	0	199	192	0	192
39 345.5 Power Operated Equipment	1,184	(102)	0	1,082	0	0	1,082	1,133	0	1,133
40 346.5 Communication Equipment	344	27	0	371	0	0	371	357	0	357
41 347.5 Miscellaneous Equipment	107	28	0	135	0	0	135	121	0	121
42 348.5 Other Tangible Plant	92	5	0	97	0	0	97	95	0	95
43										
44 **INTANGIBLE PLANT**	2,955	(417)	0	2,538	(417)	0	2,538	2,747	(209)	2,538
45 **SUPPLY & PUMPING**	23,314	0	0	23,314	0	0	23,314	23,314	0	23,314
46 **WATER TREATMENT PLANT**	5,502	0	0	5,502	0	0	5,502	5,502	0	5,502
47 **TRANSM. & DISTRIBUTION**	57,680	15,431	0	73,112	0	0	73,112	65,396	0	65,396
48 **GENERAL PLANT**	12,997	1,035	0	14,032	0	0	14,032	13,514	0	13,514
49										
50 **TOTAL PLANT IN SERVICE**	102,448	16,049	0	118,497	(417)	0	118,497	110,473	(209)	110,264
51 **LAND & LAND RIGHTS**	3,337	(23)	0	3,314	0	0	3,314	3,326	0	3,326
52 **TOTAL PIS LESS LAND**	99,111	16,072	0	115,183	(417)	0	115,183	107,147	(209)	106,939

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Orange / Dastwyler Shores

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0	0	0	0%	0
3	302.1 Franchises	623	0	0	623	0%	0
4	339.1 Other Plant & Misc.	1,915	0	0	1,915	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	2,645	0	0	2,645	0%	0
7	304.2 Structures & Improvements	7,280	0	0	7,280	69%	5,023
8	305.2 Collect. & Impound.	3	0	0	3	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	4,601	0	0	4,601	69%	3,175
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	12	0	0	12	0%	0
13	310.2 Power Generation Eq.	13	0	0	13	0%	0
14	311.2 Pumping Equipment	8,770	0	0	8,770	69%	6,051
15	339.2 Other Plant & Misc.	(10)	0	0	(10)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	0	1	0%	0
18	304.3 Structures & Improvements	991	0	0	991	0%	0
19	320.3 Water Treatment Eq.	4,510	0	0	4,510	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	0	2	0%	0
23	304.4 Structures & Improvements	0	0	0	0	0%	0
24	330.4 Distr. Reservlors	9,827	0	0	9,827	0%	0
25	331.4 Transm. & Distribution	34,821	0	0	34,821	0%	0
26	333.4 Services	622	0	0	622	0%	0
27	334.4 Meters & Meter Insallation	11,348	0	0	11,348	0%	0
28	335.4 Hydrants	311	0	0	311	0%	0
29	339.4 Other Plant & Misc.	8,466	0	0	8,466	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	678	0	0	678	0%	0
32	304.5 Structures & Improvements	3,365	0	0	3,365	0%	0
33	340.5 Office Furniture & Equipment	1,726	0	0	1,726	0%	0
34	340.51 Computer Equipment	2,667	0	0	2,667	0%	0
35	341.5 Transportation Equipment	2,293	0	0	2,293	0%	0
36	342.5 Stores Equipment	19	0	0	19	0%	0
37	343.5 Tools, Shop & Garage	869	0	0	869	0%	0
38	344.5 Laboratory Equipment	192	0	0	192	0%	0
39	345.5 Power Operated Equipment	1,133	0	0	1,133	0%	0
40	346.5 Communication Equipment	357	0	0	357	0%	0
41	347.5 Miscellaneous Equipment	121	0	0	121	0%	0
42	348.5 Other Tangible Plant	95	0	0	95	0%	0
43							
44	**INTANGIBLE PLANT**	2,538	0	0	2,538		0
45	**SUPPLY & PUMPING**	23,314	0	0	23,314		14,249
46	**WATER TREATMENT PLANT**	5,502	0	0	5,502		0
47	**TRANSM. & DISTRIBUTION**	65,396	0	0	65,396		0
48	**GENERAL PLANT**	13,514	0	0	13,514		0
49							
50	**TOTAL PLANT IN SERVICE**	110,264	0	0	110,264		14,249
51	**LAND & LAND RIGHTS**	3,326	0	0	3,326		0
52	**TOTAL PIS LESS LAND**	106,939	0	0	106,939		14,249
53					**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	12.92%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	14,249	0	14,249	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(5,203)	0	(5,203)	A-9 (W)
4 Other (Net Aquisition Adjustments)	1,732	0	1,732	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	10,778	0	10,778	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 10659 ENDED 06/30/79**	16,039
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	16,039
8	1979 Additions	482
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	482
12	**12/31/79 BALANCE**	16,521
13	1980 Additions	1,092
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	1,092
17	**12/31/80 BALANCE**	17,613
18	1981 Additions	1,388
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	1,388
22	**12/31/81 BALANCE**	19,001
23	1982 Additions	1,625
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	1,625
27	**12/31/82 BALANCE**	20,626
28	1983 Additions	1,757
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	1,757
32	**12/31/83 BALANCE**	22,383
33	1984 Additions	1,943
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	1,943
37	**12/31/84 BALANCE**	24,326
38	1985 Additions	2,170
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	2,170
42	**12/31/85 BALANCE**	26,496

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	26,496
2	1986 Additions	2,469
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,469
6	**12/31/86 BALANCE**	28,965
7	1987 Additions	2,753
8	1987 Retirements	169
9	1987 Adjustments	0
10	1987 Net Additions	2,584
11	**12/31/87 BALANCE**	31,549
12	1988 Additions	2,990
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,990
16	**12/31/88 BALANCE**	34,539
17	1989 Additions	3,410
18	1989 Retirements	217
19	1989 Adjustments	0
20	1989 Net Additions	3,193
21	**12/31/89 BALANCE**	37,732
22	1990 Additions	3,407
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,407
26	**12/31/90 BALANCE**	41,139
27	1990 General Plant Reallocation Adjustments *	(5,148)
28	**12/31/90 ADJUSTED BALANCE**	35,991
29	1991 Additions	4,386
30	1991 Retirements	0
31	1991 Adjustments	269
32	1991 Net Additions	4,655
33	**12/31/91 BALANCE**	40,646

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	56	0	56	(56)	(56)	0	56	(56)	0
3 302.1 Franchises	233	16	249	0	0	249	241	0	241
4 339.1 Other Plant & Misc.	351	77	428	0	0	428	390	0	390
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	1,752	221	1,972	0	0	1,972	1,862	0	1,862
8 305.2 Collect. & Impound.	(1)	0	(1)	0	0	(1)	(1)	0	(1)
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	2,541	153	2,694	0	0	2,694	2,618	0	2,618
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	1	0	0	1	0	0	0
13 310.2 Power Generation Eq.	1	1	2	0	0	2	2	0	2
14 311.2 Pumping Equipment	2,842	439	3,281	0	0	3,281	3,062	0	3,062
15 339.2 Other Plant & Misc.	(0)	(0)	(1)	0	0	(1)	(0)	0	(0)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	78	30	108	0	0	108	93	0	93
19 320.3 Water Treatment Eq.	1,832	205	2,037	0	0	2,037	1,935	0	1,935
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	2,602	266	2,868	0	0	2,868	2,735	0	2,735
25 331.4 Transm. & Distribution	13,623	810	14,433	0	0	14,433	14,028	0	14,028
26 333.4 Services	75	16	91	0	0	91	83	0	83
27 334.4 Meters & Meter Insallation	3,957	567	4,524	0	0	4,524	4,240	0	4,240
28 335.4 Hydrants	128	7	135	0	0	135	132	0	132
29 339.4 Other Plant & Misc.	1,669	339	2,008	0	0	2,008	1,839	0	1,839
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	439	84	523	0	0	523	481	0	481
33 340.5 Office Furniture & Equipment	553	115	668	0	0	668	610	0	610
34 340.51 Computer Equipment	283	445	728	0	325	1,053	506	163	668
35 341.5 Transportation Equipment	1,396	382	1,779	0	0	1,779	1,588	0	1,588
36 342.5 Stores Equipment	5	1	6	0	0	6	6	0	6
37 343.5 Tools, Shop & Garage	396	54	451	0	0	451	424	0	424
38 344.5 Laboratory Equipment	83	13	96	0	0	96	90	0	90
39 345.5 Power Operated Equipment	905	94	999	0	0	999	952	0	952
40 346.5 Communication Equipment	132	36	168	0	0	168	150	0	150
41 347.5 Miscellaneous Equipment	19	8	27	0	0	27	23	0	23
42 348.5 Other Tangible Plant	38	9	47	0	0	47	42	0	42
43									
44 **INTANGIBLE PLANT**	641	92	733	(56)	(56)	677	687	(56)	631
45 **SUPPLY & PUMPING**	7,135	813	7,949	0	0	7,949	7,542	0	7,542
46 **WATER TREATMENT PLANT**	1,910	235	2,145	0	0	2,145	2,028	0	2,028
47 **TRANSM. & DISTRIBUTION**	22,055	2,004	24,058	0	0	24,058	23,056	0	23,056
48 **GENERAL PLANT**	4,250	1,242	5,492	0	325	5,817	4,871	163	5,034
49									
50 **TOTAL WATER ACCUM. DEP.**	**35,991**	**4,386**	**40,377**	**(56)**	**269**	**40,646**	**38,184**	**107**	**38,291**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Orange / Deetwyler Shores

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	241	0	241	0%	0
4 339.1 Other Plant & Misc.	390	0	390	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,862	0	1,862	69%	1,285
8 305.2 Collect. & Impound.	(1)	0	(1)	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	2,618	0	2,618	69%	1,806
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	0	0	0	0%	0
13 310.2 Power Generation Eq.	2	0	2	0%	0
14 311.2 Pumping Equipment	3,062	0	3,062	69%	2,113
15 339.2 Other Plant & Misc.	(0)	0	(0)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	93	0	93	0%	0
19 320.3 Water Treatment Eq.	1,935	0	1,935	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 ***TRANSMISSION & DISTRIBUTION***					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	2,735	0	2,735	0%	0
25 331.4 Transm. & Distribution	14,028	0	14,028	0%	0
26 333.4 Services	83	0	83	0%	0
27 334.4 Meters & Meter Insallation	4,240	0	4,240	0%	0
28 335.4 Hydrants	132	0	132	0%	0
29 339.4 Other Plant & Misc.	1,839	0	1,839	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	481	0	481	0%	0
33 340.5 Office Furniture & Equipment	610	0	610	0%	0
34 340.51 Computer Equipment	668	0	668	0%	0
35 341.5 Transportation Equipment	1,588	0	1,588	0%	0
36 342.5 Stores Equipment	6	0	6	0%	0
37 343.5 Tools, Shop & Garage	424	0	424	0%	0
38 344.5 Laboratory Equipment	90	0	90	0%	0
39 345.5 Power Operated Equipment	952	0	952	0%	0
40 346.5 Communication Equipment	150	0	150	0%	0
41 347.5 Miscellaneous Equipment	23	0	23	0%	0
42 348.5 Other Tangible Plant	42	0	42	0%	0
43					
44 **INTANGIBLE PLANT**	631	0	631		0
45 **SUPPLY & PUMPING**	7,542	0	7,542		5,203
46 **WATER TREATMENT PLANT**	2,028	0	2,028		0
47 **TRANSM. & DISTRIBUTION**	23,056	0	23,056		0
48 **GENERAL PLANT**	5,034	0	5,034		0
49					
50 **TOTAL**	38,291	0	38,291		5,203
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				13.59%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 10659 ENDED 06/30/79**	39,345
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	39,345
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	39,345
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	39,345
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	39,345
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	39,345
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	39,345
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	39,345
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	39,345

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	39,345
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	39,345
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	39,345
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	39,345
17	1989 Additions	393
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	393
21	**12/31/89 BALANCE**	39,738
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	39,738
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	39,738

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	39,345	0	39,345	0	0	39,345	39,345	0	39,345
3	Meter Installation Fees	393	0	393	0	0	393	393	0	393
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	39,738	0	39,738	0	0	39,738	39,738	0	39,738

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Deerwyler Shores

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 10859 ENDED 06/30/79**	13,123
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	13,123
8	1979 Additions	393
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	393
12	**12/31/79 BALANCE**	13,516
13	1980 Additions	787
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	787
17	**12/31/80 BALANCE**	14,303
18	1981 Additions	787
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	787
22	**12/31/81 BALANCE**	15,090
23	1982 Additions	787
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	787
27	**12/31/82 BALANCE**	15,877
28	1983 Additions	787
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	787
32	**12/31/83 BALANCE**	16,664
33	1984 Additions	787
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	787
37	**12/31/84 BALANCE**	17,451
38	1985 Additions	787
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	787
42	**12/31/85 BALANCE**	18,238

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	18,238
2	1986 Additions	787
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	787
6	**12/31/86 BALANCE**	19,025
7	1987 Additions	787
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	787
11	**12/31/87 BALANCE**	19,812
12	1988 Additions	787
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	787
16	**12/31/88 BALANCE**	20,599
17	1989 Additions	791
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	791
21	**12/31/89 BALANCE**	21,390
22	1990 Additions	795
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	795
26	**12/31/90 BALANCE**	22,185
27	1991 Additions	1,062
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,062
31	**12/31/91 BALANCE**	23,247

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						**AVERAGE 1991 ACC. AMORT. CIAC**		
Line No. / *Account No. and Name*	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	22,172	1,043	23,215	0	0	23,215	22,693	0	22,693
3 Meter Installation Fees	12	20	32	0	0	32	22	0	22
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	22,184	1,062	23,246	0	0	23,246	22,715	0	22,715

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all *years since either rate base* was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	0
16		
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1 *Operation and Maintenance Expenses*	21,020	(602)	20,418	21,020	2,054	23,074	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 **TOTAL WORKING CAPITAL ALLOWANCE**	2,627	(75)	2,552	2,627	257	2,884	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,087	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. 10859 ENDED 6/30/79**	20,363	**BALANCE PER ORDER NO. 10859 ENDED 6/30/79**	(509)
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	20,363	**6/30/79 Adjusted Balance**	(509)
			Amortization from 7/1/79 thru 12/31/90	(5,854)
4	**12/31/91 BALANCE**	20,363	**12/31/90 BALANCE**	(6,363)
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	20,363	1991 Amortization Expense	(509)
6			**12/31/91 BALANCE**	(6,872)
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	(6,618)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	20,363	Above	-
10	Composite Non-Used & Useful Plant in Service - %	12.92%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	2,631	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	(6,618)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	13.59%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	(899)	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	1,732	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Daetwyler Shores - 105

Orange County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Orange / Dastwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	20,554	1,093	21,647	16,498	38,145	76.21%	B-4, B-3 (W)
3	Other Revenues	215	110	325	0	325		B-4 (W)
4	**TOTAL OPERATING REVENUES**	20,769	1,203	21,972	16,498	38,470		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	21,020	2,054	23,074	0	23,074		B-5 (W)
6	Depreciation, net of CIAC Amort.	2,763	0	2,763	0	2,763		B-13 (W)
7	Amortization	444	0	444	0	444		B-18 (W)
8	Taxes Other Than Income	2,135	718	2,853	742	3,595		B-15, B-3 (W)
9	Provision For Income Taxes	(3,673)	(589)	(4,262)	5,929	1,666		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	22,689	2,183	24,871	6,671	31,542		
11	**NET OPERATING INCOME:**	(1,920)	(979)	(2,899)	9,827	6,927		
12	**RATE BASE**	59,931		59,872		59,872		A-1 (W)
13	**RATE OF RETURN**	-3.20%		-4.84%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Orange / Deetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	20,554	1,093	21,647	14,271	35,918	65.93%	B-4, B-3 (W)
3 Other Revenues	215	0	215	0	215		B-4 (W)
4 **TOTAL OPERATING REVENUES**	20,769	1,093	21,862	14,271	36,133		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,020	(602)	20,418	0	20,418		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,763	0	2,763	0	2,763		B-13 (W)
7 Amortization	444	0	444	0	444		B-18 (W)
8 Taxes Other Than Income	2,135	713	2,848	642	3,490		B-15, B-3 (W)
9 Provision For Income Taxes	(3,673)	376	(3,297)	5,129	1,832		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	22,689	487	23,176	5,771	28,947		
11 **NET OPERATING INCOME:**	(1,920)	606	(1,314)	8,500	7,187		
12 **RATE BASE**	59,931		59,540		59,540		A-1 (W)
13 **RATE OF RETURN**	-3.20%		-2.21%		12.07%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	14.00%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.07%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	59,540		59,872		A-1 (W)	-
5	Required Income (L3 x L4)	7,187		6,927		-	-
6	Adjusted Income under Present Rates	(1,314)		(2,699)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	8,500		9,627		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	13,629		15,755		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	***REQUIRED REVENUE ADJ. WITH RAF*** (L9 / L10)	14,271		16,498		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	13,629		15,755		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	5,129		5,929		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	642		742		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	8,500		9,627			B-1 (W)

Notes:

(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below Calculation of Rate of Return for Interim 1991

(C) *Composite Income Tax Rate* = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	14.00%	6.32%
25	Adjustment for Gas	-2.41%	14.00%	-0.34%
26	**TOTAL**	100.00%		12.07%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	1,093	1,203	B-4 (W)
3				
4	2.			
5				
6				
7		1,093	1,203	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(602)	(602)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		566	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		120	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		215	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(17)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		604	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,168	B-5 (W)
22				
23				
24		(602)	2,054	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	49	54	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	664	664	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		713	718	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	376	(589)	B-16 (W)
48				
49	2.			
50				
51				
52		376	(589)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	606	(979)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	20,945	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	20,945	702	21,647
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	(391)	0	
16	**SUBTOTAL OTHER WATER SALES**	(391)	391	0
17	**TOTAL WATER SALES**	20,554	1,093	21,647
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	215	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	215	110	325
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	20,769	1,093	21,862
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	20,769	1,203	21,972

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	7,689	546	8,235	4,068	203	4,271	908	141	1,049	2,713	202	2,915
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,321	396	2,717	1,078	(276)	803	260	(73)	187	983	745	1,727
4	610 Purchased Water	5,340	0	5,340	5,340	0	5,340	0	0	0	0	0	0
5	615 Purchased Power	1,475	5	1,480	1,428	0	1,428	0	4	4	47	1	47
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	122	4	127	122	4	127	0	0	0	0	0	0
8	620 Materials and Supplies	829	49	879	596	22	618	9	15	24	224	13	237
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	218	9	227	0	0	0	0	0	0	218	9	227
11	633 Contractual Services - Legal	89	5	94	0	0	0	0	0	0	89	5	94
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	549	23	572	443	16	459	0	0	0	106	7	113
14	641 Rental of Building/Real Prop.	42	21	63	0	0	0	0	0	0	42	21	63
15	642 Rental of Equipment	64	2	67	63	2	65	0	0	0	2	0	2
16	650 Transportation Expense	364	20	384	362	13	375	1	6	7	1	1	2
17	656 Insurance - Vehicle	129	22	150	0	0	0	0	0	0	129	22	150
18	657 Insurance - General Liability	150	17	166	0	0	0	0	0	0	150	17	166
19	658 Insurance - Workman's Comp.	3	266	269	0	142	142	0	32	32	3	92	95
20	659 Insurance - Other	88	4	91	0	0	0	0	0	0	88	4	91
21	660 Advertising Expense	9	1	10	0	0	0	0	0	0	9	1	10
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	566	566	0	0	0	0	0	0	0	566	566
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	235	15	250	0	0	0	235	15	250	0	0	0
25	675 Miscellaneous Expenses	1,304	83	1,387	150	5	155	2	5	7	1,152	72	1,224
26	TOTAL WATER O&M EXPENSES	21,020	2,054	23,074	13,650	132	13,782	1,415	146	1,561	5,955	1,775	7,731
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,689	546	8,235	4,068	203	4,271	908	141	1,049	2,713	202	2,915
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,321	396	2,717	1,078	(276)	803	260	(73)	187	983	745	1,727
31	TOTAL WATER LABOR COSTS	10,010	942	10,952	5,146	(72)	5,074	1,168	68	1,236	3,696	946	4,642

0742

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	7,689	0	7,689	4,068	0	4,068	908	0	908	2,713	0	2,713
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,321	(857)	1,464	1,078	(304)	775	260	(87)	173	983	(466)	517
4	610 Purchased Water	5,340	0	5,340	5,340	0	5,340	0	0	0	0	0	0
5	615 Purchased Power	1,475	0	1,475	1,428	0	1,428	0	0	0	47	0	47
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	122	0	122	122	0	122	0	0	0	0	0	0
8	620 Materials and Supplies	829	0	829	596	0	596	9	0	9	224	0	224
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	218	0	218	0	0	0	0	0	0	218	0	218
11	633 Contractual Services - Legal	89	0	89	0	0	0	0	0	0	89	0	89
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	549	0	549	443	0	443	0	0	0	106	0	106
14	641 Rental of Building/Real Prop.	42	0	42	0	0	0	0	0	0	42	0	42
15	642 Rental of Equipment	64	0	64	63	0	63	0	0	0	2	0	2
16	650 Transportation Expense	364	0	364	362	0	362	1	0	1	1	0	1
17	656 Insurance - Vehicle	129	0	129	0	0	0	0	0	0	129	0	129
18	657 Insurance - General Liability	150	0	150	0	0	0	0	0	0	150	0	150
19	658 Insurance - Workman's Comp.	3	255	258	0	137	137	0	30	30	3	88	91
20	659 Insurance - Other	88	0	88	0	0	0	0	0	0	88	0	88
21	660 Advertising Expense	9	0	9	0	0	0	0	0	0	9	0	9
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	235	0	235	0	0	0	235	0	235	0	0	0
25	675 Miscellaneous Expenses	1,304	0	1,304	150	0	150	2	0	2	1,152	0	1,152
26	**TOTAL WATER O&M EXPENSES**	**21,020**	**(602)**	**20,418**	**13,650**	**(167)**	**13,483**	**1,415**	**(57)**	**1,358**	**5,955**	**(378)**	**5,578**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,689	0	7,689	4,068	0	4,068	908	0	908	2,713	0	2,713
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,321	(857)	1,464	1,078	(304)	775	260	(87)	173	983	(466)	517
31	**TOTAL WATER LABOR COSTS**	**10,010**	**(857)**	**9,152**	**5,146**	**(304)**	**4,842**	**1,168**	**(87)**	**1,080**	**3,696**	**(466)**	**3,230**

0743

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	762	629	814	603	621	721	883	625	431	406	397	798	7,689	0	7,689	546	8,235
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	231	198	261	179	185	214	255	203	138	130	128	199	2,321	(857)	1,464	396	2,717
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	5,340	0	0	0	5,340	0	5,340	0	5,340
5	615.1-8 Purchased Power	197	149	194	179	207	161	178	170	19	14	4	3	1,475	0	1,475	5	1,480
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	40	0	0	61	0	21	0	0	0	0	0	122	0	122	4	127
8	620.1-8 Materials and Supplies	(106)	81	459	34	50	37	43	116	25	31	24	33	829	0	829	49	879
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	16	19	18	18	18	18	19	17	18	19	16	22	218	0	218	9	227
11	633.1-8 Contractual Services - Legal	6	8	7	7	7	7	8	7	7	8	7	9	89	0	89	5	94
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	8	9	9	346	9	46	9	69	9	9	8	18	549	0	549	23	572
14	641.1-8 Rental of Building/Real Prop.	3	4	3	3	4	3	4	3	4	4	3	4	42	0	42	21	63
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	9	39	15	64	0	64	2	67
16	650.1-8 Transportation Expense	42	48	31	30	27	35	40	16	11	19	9	56	364	0	364	20	384
17	656.1-8 Insurance - Vehicle	9	11	10	10	11	11	11	10	11	11	10	13	129	0	129	22	150
18	657.1-8 Insurance - General Liability	11	13	12	12	13	12	13	12	13	13	11	15	150	0	150	17	166
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	255	258	266	269
20	659.1-8 Insurance - Other	6	7	7	7	7	7	8	7	7	8	7	9	88	0	88	4	91
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	566	566
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	13	19	24	19	20	16	18	20	16	20	22	28	235	0	235	15	250
25	675.1-8 Miscellaneous Expenses	83	98	93	94	97	95	100	91	97	225	87	142	1,304	0	1,304	83	1,387
26	TOTAL WATER O&M EXPENSES	1,281	1,334	1,943	1,544	1,338	1,387	1,611	1,369	6,148	926	773	1,365	21,020	(602)	20,418	2,054	23,074

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	7,689	546	8,235
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,321	396	2,717
31	TOTAL WATER LABOR COSTS	10,010	942	10,952

0744

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim. Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.1-6 Salaries & Wages - Employees	517	324	505	308	313	434	576	334	139	93	107	418	4,068	0	4,068	203	4,271
2 603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-6 Employee Pensions & Benefits	146	93	156	78	79	115	149	103	37	23	29	70	1,078	(304)	775	(276)	803
4 610.1-6 Purchased Water	0	0	0	0	0	0	0	0	5,340	0	0	0	5,340	0	5,340	0	5,340
5 615.1-6 Purchased Power	193	145	190	176	203	158	174	166	15	10	0	(2)	1,428	0	1,428	0	1,428
6 616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-6 Chemicals	0	40	0	0	61	0	21	0	0	0	0	0	122	0	122	4	127
8 620.1-6 Materials and Supplies	(123)	61	440	15	30	18	22	100	5	11	6	10	596	0	596	22	618
9 631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-6 Contractual Services - Other	0	0	0	337	0	37	0	61	0	0	0	7	443	0	443	16	459
14 641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	8	39	15	63	0	63	2	65
16 650.1-6 Transportation Expense	42	48	31	30	27	35	40	16	11	19	9	56	362	0	362	13	375
17 656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	137	137	142	142
20 659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	124	0	26	150	0	150	5	155
26 TOTAL WATER DIRECT O&M EXPENSES	775	711	1,322	945	714	798	982	781	5,546	288	190	598	13,650	(167)	13,483	132	13,782

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.1-6 Salaries & Wages - Employees	4,068	203	4,271
29 603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30 604.1-6 Employee Pensions & Benefits	1,078	(276)	803
31 TOTAL WATER DIRECT LABOR COSTS	5,146	(72)	5,074

0745

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	50	74	91	73	78	62	71	78	63	76	86	106	908	0	908	141	1,049
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	14	21	26	21	22	18	20	22	18	22	25	30	260	(87)	173	(73)	187
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	1	1	1	1	1	1	1	1	1	1	1	9	0	9	15	24
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	6	7
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	30	30	32	32
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	13	19	24	19	20	16	18	20	16	20	22	28	235	0	235	15	250
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	5	7
26	TOTAL WATER CUSTOMER ACCOUNTS	77	115	141	114	122	97	111	121	99	118	134	166	1,415	(57)	1,358	146	1,561

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	908	141	1,049
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	260	(73)	187
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,168	68	1,236

0746

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	195	231	218	221	229	224	236	213	229	237	205	274	2,713	0	2,713	202	2,915
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	71	84	79	80	83	81	85	77	83	86	74	99	983	(466)	517	745	1,727
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	3	4	4	4	4	4	4	4	4	4	4	5	47	0	47	1	47
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	16	19	18	18	19	19	20	18	19	20	17	23	224	0	224	13	237
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	16	19	18	18	18	18	19	17	18	19	16	22	218	0	218	9	227
11	633.8 Contractual Services - Legal	6	8	7	7	7	7	8	7	7	8	7	9	89	0	89	5	94
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	8	9	9	9	9	9	9	8	9	9	8	11	106	0	106	7	113
14	641.8 Rental of Building/Real Prop.	3	4	3	3	4	3	4	3	4	4	3	4	42	0	42	21	63
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
16	*650.8 Transportation Expense*	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	2
17	656.8 Insurance - Vehicle	9	11	10	10	11	11	11	10	11	11	10	13	129	0	129	22	150
18	657.8 Insurance - General Liability	11	13	12	12	13	12	13	12	13	13	11	15	150	0	150	17	166
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	88	91	92	95
20	659.8 Insurance - Other	6	7	7	7	7	7	8	7	7	8	7	9	88	0	88	4	91
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	566	566
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*670.8 Bad Debt Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	83	98	93	94	97	95	100	90	97	101	87	116	1,152	0	1,152	72	1,224
26	**TOTAL WATER A&G EXPENSES**	**428**	**508**	**479**	**486**	**503**	**493**	**518**	**467**	**503**	**520**	**450**	**601**	**5,955**	**(378)**	**5,578**	**1,775**	**7,731**

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	2,713	202	2,915
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	983	745	1,727
31	**TOTAL WATER A&G LABOR COSTS**	**3,696**	**946**	**4,642**

0747

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	7,689	0	7,689	7,689	0	0	66	105	(17)	7,843	392	0	546	8,235
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	2,321	(857)	1,464	2,321	(857)	0	17	14	0	1,495	54	1,168	396	2,717
4 610.1-8 Purchased Water	5,340	0	5,340	5,340	0	0	0	0	0	5,340	0	0	0	5,340
5 615.1-8 Purchased Power	1,475	0	1,475	1,475	0	0	1	4	0	1,480	0	0	5	1,480
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	122	0	122	122	0	0	0	0	0	122	4	0	4	127
8 620.1-8 Materials and Supplies	829	0	829	829	0	0	3	16	0	848	31	0	49	879
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	218	0	218	218	0	0	1	0	0	219	8	0	9	227
11 633.1-8 Contractual Services - Legal	89	0	89	89	0	0	2	0	0	91	3	0	5	94
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	549	0	549	549	0	0	3	0	0	552	20	0	23	572
14 641.1-8 Rental of Building/Real Prop.	42	0	42	42	0	0	0	19	0	61	2	0	21	63
15 642.1-8 Rental of Equipment	64	0	64	64	0	0	0	0	0	64	2	0	2	67
16 650.1-8 Transportation Expense	364	0	364	364	0	0	1	6	0	371	13	0	20	384
17 656.1-8 Insurance - Vehicle	129	0	129	129	0	0	3	13	0	145	5	0	22	150
18 657.1-8 Insurance - General Liability	150	0	150	150	0	0	3	8	0	160	6	0	17	166
19 658.1-8 Insurance - Workman's Comp.	3	255	258	3	255	0	0	1	0	259	9	0	266	269
20 659.1-8 Insurance - Other	88	0	88	88	0	0	0	0	0	88	3	0	4	91
21 660.1-8 Advertising Expense	9	0	9	9	0	0	0	0	0	10	0	0	1	10
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	566	0	0	0	566	0	0	566	566
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	235	0	235	235	0	0	0	15	0	250	0	0	15	250
25 675.1-8 Miscellaneous Expenses	1,304	0	1,304	1,304	0	0	19	15	0	1,338	49	0	83	1,387
26 TOTAL WATER O&M EXPENSES	21,020	(602)	20,418	21,020	(602)	566	120	215	(17)	21,303	604	1,168	2,054	23,074

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0748

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	4,068		4,068	4,068						4,068	203		203	4,271
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,078	(304)	775	1,078	(304)					775	28		(276)	803
4 610.1-6 Purchased Water	5,340		5,340	5,340						5,340			0	5,340
5 615.1-6 Purchased Power	1,428		1,428	1,428						1,428			0	1,428
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	122		122	122						122	4		4	127
8 620.1-6 Materials and Supplies	596		596	596						596	22		22	618
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	443		443	443						443	16		16	459
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	63		63	63						63	2		2	65
16 650.1-6 Transportation Expense	362		362	362						362	13		13	375
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	137	137	0	137					137	5		142	142
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	150		150	150						150	5		5	155
26 TOTAL WATER DIRECT O&M EXPENSES	13,850	(167)	13,683	13,850	(167)	0	0	0	0	13,683	299	0	132	13,782

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0749

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	908		908	908				100	(9)	999	50		141	1,049
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	260	(87)	173	260	(87)			8		181	7		(73)	187
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				4		4			4	4
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	9		9	9				14		23	1		15	24
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				6		7	0		6	7
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	30	30	0	30			1		31	1		32	32
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	235		235	235				15		250			15	250
25 675.7 Miscellaneous Expenses	2		2	2				5		7	0		5	7
26 TOTAL WATER CUST ACCT EXPENSES	1,415	(57)	1,358	1,415	(57)	0	0	153	(9)	1,502	59	0	146	1,561

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for *"Post Retirement Benefits" other than pensions per FASB 106.*
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0750

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (6XX.8)

Company: SSU / Orange / Daetanyter Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 *601.8 Salaries & Wages - Employees*	2,713		2,713	2,713			66	5	(6)	2,776	139		202	2,915
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	983	(466)	517	983	(466)		17	6		540	20	1,166	745	1,727
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	47		47	47			1	0		47			1	47
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	224		224	224			3	2		229	8		13	237
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	218		218	218			1	0		219	8		9	227
11 633.8 Contractual Services - Legal	89		89	89			2	0		91	3		5	94
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	106		106	106			3	0		109	4		7	113
14 641.8 Rental of Building/Real Prop.	42		42	42			0	19		61	2		21	63
15 642.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
16 650.8 Transportation Expense	1		1	1			1	0		2	0		1	2
17 656.8 Insurance - Vehicle	129		129	129			3	13		145	5		22	150
18 657.8 Insurance - General Liability	150		150	150			3	8		160	6		17	166
19 658.8 Insurance - Workman's Comp.	3	88	91	3	88		0	0		91	3		92	95
20 659.8 Insurance - Other	88		88	88			0	0		88	3		4	91
21 660.8 Advertising Expense	9		9	9			0	0		10	0		1	10
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		566	0	0		566			566	566
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	1,152		1,152	1,152			19	10		1,181	43		72	1,224
26 TOTAL WATER A&G EXPENSES	5,955	(378)	5,578	5,955	(378)	566	120	82	(6)	6,318	245	1,166	1,775	7,731

0751

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $880,559 / $10,200,369 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Orange / Deerwyler Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-S Salaries & Wages - Employees	5,070		7,689	2,619	51.65%	8,989	(1,300)	-14.46%
2	603.1-S Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-S Employee Pensions & Benefits	365		1,464	1,079	280.23%	683	781	114.47%
4	610.1-S Purchased Water	0		5,340	5,340	N.A.	0	5,340	N.A.
5	615.1-S Purchased Power	3,453		1,475	(1,978)	-57.29%	6,122	(4,647)	-75.91%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	146		122	(24)	-16.36%	259	(137)	-52.84%
8	620.1-S Materials and Supplies	2,534		829	(1,705)	-67.27%	4,492	(3,663)	-81.54%
9	631.1-S Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-S Contractual Services - Acct.	0		218	218	N.A.	0	218	N.A.
11	633.1-S Contractual Services - Legal	0		89	89	N.A.	0	89	N.A.
12	634.1-S Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-S Contractual Services - Other	651		549	(102)	-15.67%	1,154	(605)	-52.44%
14	641.1-S Rental of Building/Real Prop.	0		42	42	N.A.	0	42	N.A.
15	642.1-S Rental of Equipment	0		64	64	N.A.	0	64	N.A.
16	650.1-S Transportation Expense	668		364	(304)	-45.45%	1,184	(820)	-69.23%
17	656.1-S Insurance - Vehicle	0		129	129	N.A.	0	129	N.A.
18	657.1-S Insurance - General Liability	603		150	(453)	-75.17%	1,069	(919)	-85.99%
19	658.1-S Insurance - Workman's Comp.	0		258	258	N.A.	0	258	N.A.
20	659.1-S Insurance - Other	0		88	88	N.A.	0	88	N.A.
21	660.1-S Advertising Expense	0		9	9	N.A.	0	9	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	798		0	(798)	-100.00%	1,415	(1,415)	-100.00%
23	667.1-S Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-S Bad Debt Expense	169		235	66	39.11%	300	(65)	-21.53%
25	675.1-S Miscellaneous Expenses	287		1,304	1,017	354.32%	509	795	156.26%
26	**TOTAL WATER O&M EXPENSES**	**14,764**		**20,418**	**5,654**	**38.30%**	**26,175**	**(5,757)**	**-21.99%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,966**		**20,418**	**6,452**	**46.20%**	**24,760**	**(4,342)**	**-21.26%**
28	**Average ERC's**	**124**		**133**	**9**	**7.26%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**77.29%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	5,070		4,068	(1,002)	-19.77%	8,989	(4,921)	-54.74%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			775	775	N.A.	0	775	N.A.
4	610.1-6 Purchased Water			5,340	5,340	N.A.	0	5,340	N.A.
5	615.1-6 Purchased Power	3,453		1,428	(2,025)	-58.64%	6,122	(4,693)	-76.67%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	146		122	(24)	-16.38%	259	(137)	-52.84%
8	620.1-6 Materials and Supplies	2,534		596	(1,938)	-76.47%	4,492	(3,896)	-86.73%
9	631.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	651		443	(208)	-31.95%	1,154	(711)	-61.61%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment			63	63	N.A.	0	63	N.A.
16	650.1-6 Transportation Expense	668		362	(306)	-45.83%	1,184	(822)	-69.45%
17	656.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			137	137	N.A.	0	137	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses			150	150	N.A.	0	150	N.A.
26	**TOTAL WATER O&M EXPENSES**	**12,522**		**13,483**	**961**	**7.67%**	**22,200**	**(8,717)**	**-39.27%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,522**		**13,483**	**961**	**7.67%**	**22,200**	**(8,717)**	**-64.66%**
28	**Average ERC's**	**124**		**133**	**9**	**7.26%**			
29	**Average Consumer Price Index - U**	**82.4**		**138.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**77.29%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10659, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Orange / Deetwyler Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees			908	908	N.A.	0	908	N.A.
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			173	173	N.A.	0	173	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies			9	9	N.A.	0	9	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			30	30	N.A.	0	30	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	169		235	66	39.11%	300	(65)	-21.53%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**169**		**1,358**	**1,189**	**703.44%**	**300**	**1,058**	**353.18%**
27	**SUBTOTAL (less accts. 666 & 667)**	**169**		**1,358**	**1,189**	**703.44%**	**300**	**1,058**	**77.93%**
28	**Average ERC's**	**124**		**133**	**9**	**7.26%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**77.29%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees			2,713	2,713	N.A.	0	2,713	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	385		517	132	34.18%	683	(166)	-24.32%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			47	47	N.A.	0	47	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			224	224	N.A.	0	224	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			218	218	N.A.	0	218	N.A.
11	633.8 Contractual Services - Legal			89	89	N.A.	0	89	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			106	106	N.A.	0	106	N.A.
14	641.8 Rental of Building/Real Prop.			42	42	N.A.	0	42	N.A.
15	642.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
16	650.8 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.8 Insurance - Vehicle			129	129	N.A.	0	129	N.A.
18	657.8 Insurance - General Liability	603		150	(453)	-75.17%	1,069	(919)	-85.99%
19	658.8 Insurance - Workman's Comp.			91	91	N.A.	0	91	N.A.
20	659.8 Insurance - Other			88	88	N.A.	0	88	N.A.
21	660.8 Advertising Expense			9	9	N.A.	0	9	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	798		0	(798)	-100.00%	1,415	(1,415)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	287		1,152	865	301.48%	509	643	126.46%
26	**TOTAL WATER O&M EXPENSES**	2,073		5,576	3,505	169.07%	3,675	1,903	51.77%
27	**SUBTOTAL (less accts. 666 & 667)**	1,275		5,576	4,303	337.48%	2,260	3,317	59.47%
28	**Average ERC's**	124		133	9	7.26%			
29	**Average Consumer Price Index - U**	82.4		138.2	54	65.29%			
30				**Compounded Multiplier =**		77.29%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPI-U) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Orange / Destwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	(1,300)	-14.46%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	781	114.47%	
4	610.1-S Purchased Water	5,340	N.A.	
5	615.1-S Purchased Power	(4,647)	-75.91%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(137)	-52.84%	
8	620.1-S Materials and Supplies	(3,663)	-81.54%	
9	631.1-S Contractual Services - Engr.	0	N.A.	
10	632.1-S Contractual Services - Acct.	218	N.A.	
11	633.1-S Contractual Services - Legal	89	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	(605)	-52.44%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	42	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	64	N.A.	
16	650.1-S Transportation Expense	(820)	-69.23%	
17	656.1-S Insurance - Vehicle	129	N.A.	
18	657.1-S Insurance - General Liability	(919)	-85.99%	
19	658.1-S Insurance - Workman's Comp.	258	N.A.	
20	659.1-S Insurance - Other	66	N.A.	
21	660.1-S Advertising Expense	9	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1,415)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	(65)	-21.53%	
25	675.1-S Miscellaneous Expenses	795	156.26%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(5,757)	-21.99%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

37 Estimate Through
38 [ ] PAA
39 [X] Commission Hearing

41 Amortiaztion Period 4 Years
42 Explanation if different from Section 367.0816, Florida Statutes

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$2,263
50	Total Projected Rate Case Expense	1,772,200	2,263
52	**Annual Amortization Over 4 Years**	**$443,050**	**$566**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	129
57	% of Total	100%	0.1277%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Orange / Daetwyler Shores

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Orange / Dastwyler Shores

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	623	40	2.50%	16	0	16
4	339.1 Other Plant & Misc.	1,915	25	4.00%	77	0	77
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	2,645	0	N.A.	0	0	0
7	304.2 Structures & Improvements	7,260	33	3.03%	221	0	221
8	305.2 Collect. & Impound.	3	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	4,601	30	3.33%	153	0	153
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	12	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	13	20	5.00%	1	0	1
14	311.2 Pumping Equipment	8,770	20	5.00%	439	0	439
15	339.2 Other Plant & Misc.	(10)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	N.A.	0	0	0
18	304.3 Structures & Improvements	991	33	3.03%	30	0	30
19	320.3 Water Treatment Eq.	4,510	22	4.55%	205	0	205
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	9,827	37	2.70%	266	0	266
25	331.4 Transm. & Distribution	34,821	43	2.33%	810	0	810
26	333.4 Services	622	40	2.50%	16	0	16
27	334.4 Meters & Meter Insallation	11,348	20	5.00%	567	0	567
28	335.4 Hydrants	311	45	2.22%	7	0	7
29	339.4 Other Plant & Misc.	8,466	25	4.00%	339	0	339
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	678	0	N.A.	0	0	0
32	304.5 Structures & Improvements	3,365	40	2.50%	84	0	84
33	340.5 Office Furniture & Equipment	1,726	15	6.67%	115	0	115
34	340.51 Computer Equipment	2,667	6	16.67%	445	0	445
35	341.5 Transportation Equipment	2,293	6	16.67%	382	0	382
36	342.5 Stores Equipment	19	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	869	16	6.25%	54	0	54
38	344.5 Laboratory Equipment	192	15	6.67%	13	0	13
39	345.5 Power Operated Equipment	1,133	12	8.33%	94	0	94
40	346.5 Communication Equipment	357	10	10.00%	36	0	36
41	347.5 Miscellaneous Equipment	121	15	6.67%	8	0	8
42	348.5 Other Tangible Plant	95	10	10.00%	9	0	9
43							
44	**INTANGIBLE PLANT**	2,538		3.63%	92	0	92
45	**SUPPLY & PUMPING**	23,314		3.49%	813	0	813
46	**WATER TREATMENT PLANT**	5,502		4.27%	235	0	235
47	**TRANSM. & DISTRIBUTION**	65,396		3.06%	2,004	0	2,004
48	**GENERAL PLANT**	13,514		9.19%	1,242	0	1,242
49							
51	**TOTAL DEPRECIATION EXPENSE**	110,264		3.98%	4,386	0	4,386
52	**AMORTIZATION OF CIAC**				(1,062)	0	(1,062)
53	**NON-USED AND USEFUL**				(561)	0	(561)
54	**NET DEPRECIATION EXPENSE - WATER**				2,763	0	2,763

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Orange / Dastwyler Shores

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE				
Line No.	**WATER** CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	**1991 CIAC Amortization Expense** Per Books	Adjustment	Adjusted CIAC Amort.
1	Plant Capacity Fees	0	3.65%	0	0	0
2	Line/Main Extension Fees	39,345	2.65%	1,043	0	1,043
3	Meter Installation Fees	393	5.00%	20	0	20
4	Contributed Lines	0	2.65%	0	0	0
5	Cont. Prty. Other Than Lines	0	3.33%	0	0	0
6	Service Installation Fees	0	2.50%	0	0	0
7	**TOTAL WATER CIAC AMORT. EXPENSE**	39,738		1,062	0	1,062

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	7,280	221	3.03%
3	305.2 Collect. & Impound.	3	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	4,601	153	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	12	0	2.86%
8	310.2 Power Generation Eq.	13	1	5.00%
9	311.2 Pumping Equipment	8,770	439	5.00%
10	339.2 Other Plant & Misc.	(10)	(0)	4.00%
11	304.3 Structures & Improvements	991	30	3.03%
12	320.3 Water Treatment Eq.	4,510	205	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	9,827	266	2.70%
15	**COMPOSITE RATE**	35,997	1,314	3.65%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	34,821	810	2.33%
19	335.4 Hydrants	311	7	2.22%
20	339.4 Other Plant & Misc.	8,466	339	4.00%
21	**COMPOSITE RATE**	43,598	1,155	2.65%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	11,348	567	5.00%
24	**COMPOSITE RATE**	11,348	567	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	622	16	2.50%
27	**COMPOSITE RATE**	622	16	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	35,997	1,314	3.65%
30	Line / Main Extension Fees & Contri. lines (Line 21)	43,598	1,155	2.65%
31	Meter Installation Fees (Line 24)	11,348	567	5.00%
32	Service Installation Fees (Line 27)	622	16	2.50%
33	**COMPOSITE RATE**	91,564	3,052	3.33%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0.00%	0
3 302.1 Franchises	16	0	16	0.00%	0
4 339.1 Other Plant & Misc.	77	0	77	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	221	0	221	69.00%	152
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	153	0	153	69.00%	106
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	0	0	0	0.00%	0
13 310.2 Power Generation Eq.	1	0	1	0.00%	0
14 311.2 Pumping Equipment	439	0	439	69.00%	303
15 339.2 Other Plant & Misc.	(0)	0	(0)	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	30	0	30	0.00%	0
19 320.3 Water Treatment Eq.	205	0	205	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservoirs	266	0	266	0.00%	0
25 331.4 Transm. & Distribution	810	0	810	0.00%	0
26 333.4 Services	16	0	16	0.00%	0
27 334.4 Meters & Meter Insallation	567	0	567	0.00%	0
28 335.4 Hydrants	7	0	7	0.00%	0
29 339.4 Other Plant & Misc.	339	0	339	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	84	0	84	0.00%	0
33 340.5 Office Furniture & Equipment	115	0	115	0.00%	0
34 340.51 Computer Equipment	445	0	445	0.00%	0
35 341.5 Transportation Equipment	382	0	382	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	54	0	54	0.00%	0
38 344.5 Laboratory Equipment	13	0	13	0.00%	0
39 345.5 Power Operated Equipment	94	0	94	0.00%	0
40 346.5 Communication Equipment	36	0	36	0.00%	0
41 347.5 Miscellaneous Equipment	8	0	8	0.00%	0
42 348.5 Other Tangible Plant	9	0	9	0.00%	0
43					
44 **INTANGIBLE PLANT**	92	0	92		0
45 **SUPPLY & PUMPING**	813	0	813		561
46 **WATER TREATMENT PLANT**	235	0	235		0
47 **TRANSM. & DISTRIBUTION**	2,004	0	2,004		0
48 **GENERAL PLANT**	1,242	0	1,242		0
49					
51 **TOTAL**	4,386	0	4,386		561
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				12.78%	

SCHEDULE OF ē ē ÿ TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Orange / Deetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	935	49	984	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	935	54	989		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	664	664		
6		0	0	0		
7	**TOTAL**	0	664	664		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		1,200	0	1,200		
11		0	0	0		
12	**TOTAL**	1,200	0	1,200		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	2,135	713	2,848		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	2,135	718	2,853		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Orange / Daetwyler Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Explanation: Provide the calculation of income taxes under present income.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 PRE-TAX INCOME:								
2 Operating Revenues	20,769	1,093	21,862	20,769	1,203	21,972	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	21,020	(602)	20,418	21,020	2,054	23,074	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,763	0	2,763	2,763	0	2,763	B-13 (W)	-
6 Amortization	444	0	444	444	0	444	B-18 (W)	-
7 Taxes Other Than Income	2,135	718	2,853	2,135	718	2,853	B-15 (W)	-
8 Pre Tax Operating Expenses	26,362	116	26,478	26,362	2,772	29,134	-	-
9 TOTAL PRE-TAX INCOME	(5,593)	977	(4,616)	(5,593)	(1,568)	(7,162)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(5,593)	977	(4,616)	(5,593)	(1,568)	(7,162)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	59,931	(390)	59,540	59,931	(58)	59,872	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,476	(23)	3,453	3,476	(3)	3,473	-	-
17 Total Taxable Income	(9,069)	1,000	(8,069)	(9,069)	(1,565)	(10,634)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 *SUBTOTAL INCOME TAXES*	(3,413)	376	(3,036)	(3,413)	(589)	(4,002)	-	-
20 Less:								
21 Parent Debt Adjustment	217	0	217	217	0	217	C-9 (W)	-
22 Investment Tax Credit	43	0	43	43	0	43	C-8 (W)	-
23 TOTAL INCOME TAXES	(3,673)	376	(3,297)	(3,673)	(589)	(4,262)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Orange / Daetwyler Shores

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. **WATER** Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.10859	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	20,363	2.50%	509	0	509		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			65	0	65	See Below	
3 **NET AMORTIZATION EXPENSE**			444	0	444		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	509	0	509	Above	
2 Composite Non-Used & Useful Net Dep. (%)	12.78%	0.00%	12.78%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	65	0	65		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Deltona Utilities - 18001

Volusia County (DUI-SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	16,558,537	0	16,558,537	A-5 (W)
2	Utility Land & Land Rights	442,066	(105,656)	336,410	A-5 (W)
3	Non-Used & Useful	(65,976)	0	(65,976)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(3,528,382)	(27,584)	(3,555,966)	A-9 (W)
6	CIAC	(7,073,454)	0	(7,073,454)	A-12 (W)
7	Accumulated Amortization of CIAC	879,437	0	879,437	A-14 (W)
8	Acquisition Adjustments	0	0	0	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	837,860	0	837,860	C-7 (W)
12	Working Capital Allowance	271,527	40,934	312,462	A-17 (W)
13	TOTAL WATER RATE BASE	8,321,616	(92,305)	8,229,311	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	16,558,537	0	16,558,537	A-5 (W)
2 Utility Land & Land Rights	442,066	(105,656)	336,410	A-5 (W)
3 Non-Used & Useful	(65,976)	0	(65,976)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(3,528,382)	(27,584)	(3,555,966)	A-9 (W)
6 CIAC	(7,073,454)	0	(7,073,454)	A-12 (W)
7 Accumulated Amortization of CIAC	879,437	0	879,437	A-14 (W)
8 Acquisition Adjustments	0	0	0	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	837,860	0	837,860	C-7 (W)
12 Working Capital Allowance	271,527	(10,821)	260,706	A-17 (W)
13 TOTAL WATER RATE BASE	9,321,616	(144,061)	9,177,555	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	0	0	0	A-5 (W)
3					
4	2.				
5					
6					
7		0	0	0	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1. To adjust for Deltona land appraisal.	(211,312)	0	(105,656)	A-5 (W)
10					
11	2.				
12					
13					
14		(211,312)	0	(105,656)	
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	0	0	0	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(55,167)	(27,584)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		0	(55,167)	(27,584)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(10,821)	(10,821)	(10,821)	A-17 (W)
38					
39	2.				
40					
41					
42		(10,821)	(10,821)	(10,821)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	40,934	40,934	40,934	A-17 (W)
45					
46	2.				
47					
48					
49		40,934	40,934	40,934	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(222,133)	(65,988)	(144,061)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(170,378)	(14,233)	(92,305)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 13366 ENDED 12/31/82**	**7,289,856**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**7,289,856**
28	1983 Additions	1,058,829
29	1983 Retirements	0
30	1983 Adjustments	(477,063)
31	1983 Net Additions	581,766
32	**12/31/83 BALANCE**	**7,871,622**
33	1984 Additions	429,327
34	1984 Retirements	9,187
35	1984 Adjustments	0
36	1984 Net Additions	420,140
37	**12/31/84 BALANCE**	**8,291,762**
38	1985 Additions	601,649
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	601,649
42	**12/31/85 BALANCE**	**8,893,411**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**8,893,411**
2	1986 Additions	1,081,118
3	1986 Retirements	5,994
4	1986 Adjustments	0
5	1986 Net Additions	1,075,124
6	**12/31/86 BALANCE**	**9,968,535**
7	1987 Additions	2,268,683
8	1987 Retirements	139,175
9	1987 Adjustments	0
10	1987 Net Additions	2,129,508
11	**12/31/87 BALANCE**	**12,098,043**
12	1988 Additions	1,023,468
13	1988 Retirements	8,992
14	1988 Adjustments	0
15	1988 Net Additions	1,014,476
16	**12/31/88 BALANCE**	**13,112,519**
17	1989 Additions	1,573,857
18	1989 Retirements	41,235
19	1989 Adjustments (Common Plant Allo.)	958,545
20	1989 Net Additions	2,491,167
21	**12/31/89 BALANCE**	**15,603,686**
22	1990 Additions (A/C 101)	398,615
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	14,679
26	1990 Net Additions	413,294
27	**12/31/90 BALANCE**	**16,016,980**
28	1990 General Plant Reallocation Adjustments *	780,174
29	**12/31/90 ADJUSTED BALANCE**	**16,797,154**
30	1991 Additions (A/C 101)	406,899
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	406,899
35	**12/31/91 BALANCE**	**17,204,053**

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	(0)	0	0	(0)	0	0	(0)	(0)	0	(0)
3 302.1 Franchises	28,227	(4,090)	0	24,137	0	0	24,137	26,182	0	26,182
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	296,333	(211,312)	0	85,021	(211,312)	0	85,021	190,677	(105,656)	85,021
7 304.2 Structures & Improvements	268,256	34,464	0	302,720	0	0	302,720	285,488	0	285,488
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	319,192	24,390	0	343,582	0	0	343,582	331,387	0	331,387
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	523,472	33,879	0	557,350	0	0	557,350	540,411	0	540,411
13 310.2 Power Generation Eq.	268,441	40,433	0	308,874	0	0	308,874	288,658	0	288,658
14 311.2 Pumping Equipment	1,129,829	68,821	0	1,198,649	0	0	1,198,649	1,164,239	0	1,164,239
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	136,500	0	0	136,500	0	0	136,500	136,500	0	136,500
18 304.3 Structures & Improvements	37,062	0	0	37,062	0	0	37,062	37,062	0	37,062
19 320.3 Water Treatment Eq.	209,049	23,952	0	233,001	0	0	233,001	221,025	0	221,025
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	1,097,600	0	0	1,097,600	0	0	1,097,600	1,097,600	0	1,097,600
25 331.4 Transm. & Distribution	5,029,871	7,773	0	5,037,644	0	0	5,037,644	5,033,758	0	5,033,758
26 333.4 Services	3,428,920	133,492	0	3,562,411	0	0	3,562,411	3,495,666	0	3,495,666
27 334.4 Meters & Meter Insallation	1,602,601	79,622	0	1,682,223	0	0	1,682,223	1,642,412	0	1,642,412
28 335.4 Hydrants	211,391	0	0	211,391	0	0	211,391	211,391	0	211,391
29 339.4 Other Plant & Misc.	6,715	0	0	6,715	0	0	6,715	6,715	0	6,715
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	116,838	(3,896)	0	112,941	0	0	112,941	114,889	0	114,889
32 304.5 Structures & Improvements	563,542	13,930	0	577,472	0	0	577,472	570,507	0	570,507
33 340.5 Office Furniture & Equipme	290,359	4,711	0	295,070	0	0	295,070	292,714	0	292,714
34 340.51 Computer Equipment	382,777	138,913	0	521,690	0	0	521,690	452,233	0	452,233
35 341.5 Transportation Equipment	374,315	28,879	0	403,195	0	0	403,195	388,755	0	388,755
36 342.5 Stores Equipment	2,826	701	0	3,528	0	0	3,528	3,177	0	3,177
37 343.5 Tools, Shop & Garage	148,687	(2,757)	0	145,929	0	0	145,929	147,308	0	147,308
38 344.5 Laboratory Equipment	31,521	2,210	0	33,730	0	0	33,730	32,626	0	32,626
39 345.5 Power Operated Equipment	200,680	(17,275)	0	183,405	0	0	183,405	192,042	0	192,042
40 346.5 Communication Equipment	58,292	4,598	0	62,891	0	0	62,891	60,591	0	60,591
41 347.5 Miscellaneous Equipment	18,201	4,670	0	22,871	0	0	22,871	20,536	0	20,536
42 348.5 Other Tangible Plant	15,657	790	0	16,448	0	0	16,448	16,053	0	16,053
43										
44 **INTANGIBLE PLANT**	28,227	(4,090)	0	24,137	0	0	24,137	26,182	0	26,182
45 **SUPPLY & PUMPING**	2,805,523	(9,325)	0	2,796,198	(211,312)	0	2,796,198	2,800,860	(105,656)	2,695,204
46 **WATER TREATMENT PLANT**	382,612	23,952	0	406,564	0	0	406,564	394,588	0	394,588
47 **TRANSM. & DISTRIBUTION**	11,377,097	220,887	0	11,597,984	0	0	11,597,984	11,487,541	0	11,487,541
48 **GENERAL PLANT**	2,203,696	175,475	0	2,379,170	0	0	2,379,170	2,291,433	0	2,291,433
49										
50 **TOTAL PLANT IN SERVICE**	16,797,154	406,899	0	17,204,053	(211,312)	0	17,204,053	17,000,603	(105,656)	16,894,947
51 **LAND & LAND RIGHTS**	549,671	(215,208)	0	334,462	(211,312)	0	334,462	442,066	(105,656)	336,410
52 **TOTAL PIS LESS LAND**	16,247,483	622,107	0	16,869,590	0	0	16,869,590	16,558,537	0	16,558,537

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contr. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	26,182	0	0	26,182	0%	0
4	339.1 Other Plant & Misc.	0	0	0	0	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	85,021	0	0	85,021	0%	0
7	304.2 Structures & Improvements	285,488	0	0	285,488	4%	11,420
8	305.2 Collect. & Impound.	0	0	0	0	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	331,387	0	0	331,387	4%	13,255
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	540,411	0	0	540,411	4%	21,616
13	310.2 Power Generation Eq.	288,658	0	0	288,658	0%	0
14	311.2 Pumping Equipment	1,164,239	0	0	1,164,239	4%	46,570
15	339.2 Other Plant & Misc.	0	0	0	0	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	136,500	0	0	136,500	0%	0
18	304.3 Structures & Improvements	37,062	0	0	37,062	0%	0
19	320.3 Water Treatment Eq.	221,025	0	0	221,025	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	0	0	0%	0
23	304.4 Structures & Improvements	0	0	0	0	0%	0
24	330.4 Distr. Reservoirs	1,097,600	0	0	1,097,600	0%	0
25	331.4 Transm. & Distribution	5,033,758	280,861	0	4,752,896	0%	0
26	333.4 Services	3,495,666	0	0	3,495,666	0%	0
27	334.4 Meters & Meter Insallation	1,642,412	0	0	1,642,412	0%	0
28	335.4 Hydrants	211,391	11,795	0	199,596	0%	0
29	339.4 Other Plant & Misc.	6,715	375	0	6,340	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	114,889	0	0	114,889	0%	0
32	304.5 Structures & Improvements	570,507	0	0	570,507	0%	0
33	340.5 Office Furniture & Equipment	292,714	0	0	292,714	0%	0
34	340.51 Computer Equipment	452,233	0	0	452,233	0%	0
35	341.5 Transportation Equipment	388,755	0	0	388,755	0%	0
36	342.5 Stores Equipment	3,177	0	0	3,177	0%	0
37	343.5 Tools, Shop & Garage	147,308	0	0	147,308	0%	0
38	344.5 Laboratory Equipment	32,626	0	0	32,626	0%	0
39	345.5 Power Operated Equipment	192,042	0	0	192,042	0%	0
40	346.5 Communication Equipment	60,591	0	0	60,591	0%	0
41	347.5 Miscellaneous Equipment	20,536	0	0	20,536	0%	0
42	348.5 Other Tangible Plant	16,053	0	0	16,053	0%	0
43							
44	**INTANGIBLE PLANT**	26,182	0	0	26,182		0
45	**SUPPLY & PUMPING**	2,695,204	0	0	2,695,204		92,861
46	**WATER TREATMENT PLANT**	394,588	0	0	394,588		0
47	**TRANSM. & DISTRIBUTION**	11,487,541	293,031	0	11,194,510		0
48	**GENERAL PLANT**	2,291,433	0	0	2,291,433		0
49							
50	**TOTAL PLANT IN SERVICE**	**16,894,947**	**293,031**	**0**	**16,601,917**		**92,861**
51	**LAND & LAND RIGHTS**	**336,410**	**0**	**0**	**336,410**		**0**
52	**TOTAL PIS LESS LAND**	**16,558,537**	**293,031**	**0**	**16,265,506**		**92,861**
53					**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	**0.56%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	92,861	0	92,861	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(26,885)	0	(26,885)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	65,976	0	65,976	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 13366 ENDED 12/31/82**	936,149
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	936,149
28	1983 Additions	234,292
29	1983 Retirements	0
30	1983 Adjustments	(138,334)
31	1983 Net Additions	95,958
32	**12/31/83 BALANCE**	1,032,107
33	1984 Additions	150,643
34	1984 Retirements	0
35	1984 Adjustments	(9,187)
36	1984 Net Additions	141,456
37	**12/31/84 BALANCE**	1,173,563
38	1985 Additions	155,554
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	155,554
42	**12/31/85 BALANCE**	1,329,117

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**1,329,117**
2	1986 Additions	176,873
3	1986 Retirements	5,994
4	1986 Adjustments	13
5	1986 Net Additions	170,892
6	**12/31/86 BALANCE**	**1,500,009**
7	1987 Additions	235,552
8	1987 Retirements	133,802
9	1987 Adjustments	0
10	1987 Net Additions	101,750
11	**12/31/87 BALANCE**	**1,601,759**
12	1988 Additions	320,819
13	1988 Retirements	48,516
14	1988 Adjustments	0
15	1988 Net Additions	272,303
16	**12/31/88 BALANCE**	**1,874,062**
17	1989 Additions	392,373
18	1989 Retirements	31,926
19	1989 Adjustments (Common Plant Allo.)	314,275
20	1989 Net Additions	674,722
21	**12/31/89 BALANCE**	**2,548,784**
22	1990 Additions	469,868
23	1990 Retirements	0
24	1990 Adjustments	(3,020)
25	1990 Net Additions	466,868
26	**12/31/90 BALANCE**	**3,015,652**
27	1990 General Plant Reallocation Adjustments *	187,054
28	**12/31/90 ADJUSTED BALANCE**	**3,202,706**
29	1991 Additions	651,351
30	1991 Retirements	0
31	1991 Adjustments	55,167
32	1991 Net Additions	706,519
33	**12/31/91 BALANCE**	**3,909,225**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	0	(0)	0	0	0	0	0	0	0
3 302.1 Franchises	5,073	655	5,727	0	0	5,727	5,400	0	5,400
4 339.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	63,871	8,651	72,522	0	0	72,522	68,197	0	68,197
8 305.2 Collect. & Impound.	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	89,188	11,046	100,234	0	0	100,234	94,711	0	94,711
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	45,434	15,440	60,874	0	0	60,874	53,154	0	53,154
13 310.2 Power Generation Eq.	31,842	14,433	46,275	0	0	46,275	39,058	0	39,058
14 311.2 Pumping Equipment	426,956	58,212	485,168	0	0	485,168	456,062	0	456,062
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	4,289	1,123	5,412	0	0	5,412	4,851	0	4,851
19 320.3 Water Treatment Eq.	77,328	10,047	87,375	0	0	87,375	82,352	0	82,352
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	242,337	29,665	272,002	0	0	272,002	257,169	0	257,169
25 331.4 Transm. & Distribution	864,382	117,064	981,446	0	0	981,446	922,914	0	922,914
26 333.4 Services	399,988	87,392	487,379	0	0	487,379	443,684	0	443,684
27 334.4 Meters & Meter Insallation	197,622	82,121	279,743	0	0	279,743	238,682	0	238,682
28 335.4 Hydrants	32,805	4,698	37,503	0	0	37,503	35,154	0	35,154
29 339.4 Other Plant & Misc.	943	269	1,211	0	0	1,211	1,077	0	1,077
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	74,498	14,263	88,760	0	0	88,760	81,629	0	81,629
33 340.5 Office Furniture & Equipment	93,682	19,514	113,196	0	0	113,196	103,439	0	103,439
34 340.51 Computer Equipment	48,054	75,372	123,427	0	55,167	178,594	85,741	27,584	113,324
35 341.5 Transportation Equipment	236,786	64,792	301,578	0	0	301,578	269,182	0	269,182
36 342.5 Stores Equipment	873	177	1,050	0	0	1,050	961	0	961
37 343.5 Tools, Shop & Garage	67,216	9,207	76,423	0	0	76,423	71,820	0	71,820
38 344.5 Laboratory Equipment	14,092	2,175	16,267	0	0	16,267	15,179	0	15,179
39 345.5 Power Operated Equipment	153,426	16,004	169,430	0	0	169,430	161,428	0	161,428
40 346.5 Communication Equipment	22,434	6,059	28,493	0	0	28,493	25,463	0	25,463
41 347.5 Miscellaneous Equipment	3,208	1,369	4,577	0	0	4,577	3,892	0	3,892
42 348.5 Other Tangible Plant	6,380	1,605	7,985	0	0	7,985	7,182	0	7,182
43									
44 **INTANGIBLE PLANT**	5,073	655	5,728	0	0	5,728	5,400	0	5,400
45 **SUPPLY & PUMPING**	657,290	107,783	765,073	0	0	765,073	711,181	0	711,181
46 **WATER TREATMENT PLANT**	81,618	11,170	92,787	0	0	92,787	87,203	0	87,203
47 **TRANSM. & DISTRIBUTION**	1,738,076	321,207	2,059,284	0	0	2,059,284	1,898,680	0	1,898,680
48 **GENERAL PLANT**	720,649	210,537	931,186	0	55,167	986,354	825,918	27,584	853,501
49									
50 **TOTAL WATER ACCUM. DEP.**	3,202,706	651,351	3,854,058	0	55,167	3,909,225	3,528,382	27,584	3,555,966

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	5,400	0	5,400	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	68,197	0	68,197	4%	2,728
8 305.2 Collect. & Impound.	0	0	0	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	94,711	0	94,711	4%	3,788
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	53,154	0	53,154	4%	2,126
13 310.2 Power Generation Eq.	39,058	0	39,058	0%	0
14 311.2 Pumping Equipment	456,062	0	456,062	4%	18,242
15 339.2 Other Plant & Misc.	0	0	0	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	4,851	0	4,851	0%	0
19 320.3 Water Treatment Eq.	82,352	0	82,352	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservlors	257,169	0	257,169	0%	0
25 331.4 Transm. & Distribution	922,914	32,557	890,357	0%	0
26 333.4 Services	443,684	0	443,684	0%	0
27 334.4 Meters & Meter Insallation	238,682	0	238,682	0%	0
28 335.4 Hydrants	35,154	1,367	33,787	0%	0
29 339.4 Other Plant & Misc.	1,077	43	1,033	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	81,629	0	81,629	0%	0
33 340.5 Office Furniture & Equipment	103,439	0	103,439	0%	0
34 340.51 Computer Equipment	113,324	0	113,324	0%	0
35 341.5 Transportation Equipment	269,182	0	269,182	0%	0
36 342.5 Stores Equipment	961	0	961	0%	0
37 343.5 Tools, Shop & Garage	71,820	0	71,820	0%	0
38 344.5 Laboratory Equipment	15,179	0	15,179	0%	0
39 345.5 Power Operated Equipment	161,428	0	161,428	0%	0
40 346.5 Communication Equipment	25,463	0	25,463	0%	0
41 347.5 Miscellaneous Equipment	3,892	0	3,892	0%	0
42 348.5 Other Tangible Plant	7,182	0	7,182	0%	0
43					
44 **INTANGIBLE PLANT**	5,400	0	5,400		0
45 **SUPPLY & PUMPING**	711,181	0	711,181		26,885
46 **WATER TREATMENT PLANT**	87,203	0	87,203		0
47 **TRANSM. & DISTRIBUTION**	1,898,680	33,967	1,864,713		0
48 **GENERAL PLANT**	853,501	0	853,501		0
49					
50 **TOTAL**	3,555,966	33,967	3,521,998		26,885
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.76%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 13366 ENDED 12/31/82**	494,273
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	494,273
28	1983 Additions	144,441
29	1983 Retirements	0
30	1983 Adjustments	(210)
31	1983 Net Additions	144,231
32	**12/31/83 BALANCE**	638,504
33	1984 Additions	500,256
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	500,256
37	**12/31/84 BALANCE**	1,138,760
38	1985 Additions	815,878
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	815,878
42	**12/31/85 BALANCE**	1,954,638

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**1,954,638**
2	1986 Additions	1,193,619
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,193,619
6	**12/31/86 BALANCE**	**3,148,257**
7	1987 Additions	1,177,786
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,177,786
11	**12/31/87 BALANCE**	**4,326,043**
12	1988 Additions	1,038,537
13	1988 Retirements	0
14	1988 Adjustments	(1,197)
15	1988 Net Additions	1,037,340
16	**12/31/88 BALANCE**	**5,363,383**
17	1989 Additions	909,300
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	909,300
21	**12/31/89 BALANCE**	**6,272,683**
22	1990 Additions	588,662
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	588,662
26	**12/31/90 BALANCE**	**6,861,345**
27	1991 Additions	424,218
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	424,218
31	**12/31/91 BALANCE**	**7,285,563**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	1,399,430	68,222	1,467,652	0	0	1,467,652	1,433,541	0	1,433,541
2 Line/Main Extension Fees	2,304,829	102,878	2,407,707	0	0	2,407,707	2,356,268	0	2,356,268
3 Meter Installation Fees	885,389	74,690	960,079	0	0	960,079	922,734	0	922,734
4 Contributed Lines	251,211	83,639	334,850	0	0	334,850	293,031	0	293,031
5 Cont. Prty. Other than Lines	44,841	0	44,841	0	0	44,841	44,841	0	44,841
6 Service Installation Fees	1,975,645	94,789	2,070,434	0	0	2,070,434	2,023,040	0	2,023,040
7 **TOTAL WATER CIAC**	6,861,345	424,218	7,285,563	0	0	7,285,563	7,073,454	0	7,073,454

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 13366 ENDED 12/31/82**	31,033
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	31,033
28	1983 Additions	11,404
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	11,404
32	**12/31/83 BALANCE**	42,437
33	1984 Additions	24,766
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	24,766
37	**12/31/84 BALANCE**	67,203
38	1985 Additions	45,880
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	45,880
42	**12/31/85 BALANCE**	113,083

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	113,083
2	1986 Additions	77,156
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	77,156
6	**12/31/86 BALANCE**	190,239
7	1987 Additions	111,969
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	111,969
11	**12/31/87 BALANCE**	302,208
12	1988 Additions	141,957
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	141,957
16	**12/31/88 BALANCE**	444,165
17	1989 Additions	173,076
18	1989 Retirements	0
19	1989 Adjustments	(391)
20	1989 Net Additions	172,685
21	**12/31/89 BALANCE**	616,850
22	1990 Additions	155,904
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	155,904
26	**12/31/90 BALANCE**	772,754
27	1991 Additions	213,366
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	213,366
31	**12/31/91 BALANCE**	986,120

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	290,037	53,721	343,757	0	0	343,757	316,897	0	316,897
2 Line/Main Extension Fees	143,990	54,749	198,739	0	0	198,739	171,364	0	171,364
3 Meter Installation Fees	36,896	46,137	83,033	0	0	83,033	59,964	0	59,964
4 Contributed Lines	30,563	6,809	37,372	0	0	37,372	33,967	0	33,967
5 Cont. Prty. Other than Lines	6,766	1,375	8,141	0	0	8,141	7,453	0	7,453
6 Service Installation Fees	264,503	50,576	315,079	0	0	315,079	289,791	0	289,791
7 **TOTAL WATER ACCUM. AMORT. CIAC**	772,754	213,366	986,120	0	0	986,120	879,437	0	879,437

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	0
16		
17	__/__/__ BALANCE	0

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	2,172,219	(86,568)	2,085,651	2,172,219	327,475	2,499,694	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	271,527	(10,821)	260,706	271,527	40,934	312,462	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	**65,139,541**	**59,347,862**
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	**66,646,579**	**66,623,645**
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	**21,709,504**	**20,674,543**
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	**92,021,644**	**89,208,903**
33			
34	**TOTAL EQUITY CAPITAL & LIABILITIES**	**245,517,268**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquistion Adjustments Calculation

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
			Amortization from ? / ? / ? thru 12/31/90	0
4	**12/31/91 BALANCE**	0	**12/31/90 BALANCE**	0
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	0	1991 Amortization Expense	0
6			**12/31/91 BALANCE**	0
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	0

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.56%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.76%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Deltona Utilities - 18001

Volusia County (DUI-SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	3,407,076	2,492	3,409,568	1,094,071	4,503,639	32.09%	B-4, B-3 (W)
3 Other Revenues	79,636	33,814	113,450	0	113,450		B-4 (W)
4 TOTAL OPERATING REVENUES	3,486,711	36,307	3,523,018	1,094,071	4,617,089		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	2,172,219	327,475	2,499,694	0	2,499,694		B-5 (W)
6 Depreciation, net of CIAC Amort.	434,251	0	434,251	0	434,251		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	366,241	86,719	452,960	49,233	502,193		B-15, B-3 (W)
9 Provision For Income Taxes	(24,168)	(140,184)	(164,353)	393,172	228,820		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	2,948,543	274,009	3,222,552	442,406	3,664,957		
11 NET OPERATING INCOME:	538,168	(237,702)	300,466	651,665	952,131		
12 RATE BASE	8,321,616		8,229,311		8,229,311		A-1 (W)
13 RATE OF RETURN	6.47%		3.65%		11.57%		D-1 (W)

27-Apr-92

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	OPERATING REVENUES:							
2	Water Sales	3,407,076	2,492	3,409,568	812,895	4,222,463	23.84%	B-4, B-3 (W)
3	Other Revenues	79,636	0	79,636	0	79,636		B-4 (W)
4	TOTAL OPERATING REVENUES	3,486,711	2,492	3,489,204	812,895	4,302,099		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	2,172,219	(86,568)	2,085,651	0	2,085,651		B-5 (W)
6	Depreciation, net of CIAC Amort.	434,251	0	434,251	0	434,251		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	366,241	85,197	451,438	36,580	488,018		B-15, B-3 (W)
9	Provision For Income Taxes	(24,168)	4,025	(20,143)	292,127	271,984		B-16, B-3 (W)
10	TOTAL OPERATING EXPENSES	2,948,543	2,654	2,951,197	328,708	3,279,905		
11	NET OPERATING INCOME:	538,168	(162)	538,007	484,188	1,022,194		
12	RATE BASE	8,321,616		8,177,555		8,177,555		A-1 (W)
13	RATE OF RETURN	6.47%		6.58%		12.50%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	15.00%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.50%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	8,177,555		8,229,311		A-1 (W)	-
5	Required Income (L3 x L4)	1,022,194		952,131		-	-
6	Adjusted Income under Present Rates	538,007		300,466		B-1 (W)	-
7	Income Deficiency (L5 - L6)	484,188		651,665		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	776,315		1,044,838		-	-
10	*RAF Conversion Factor*	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	812,895		1,094,071		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	776,315		1,044,838		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	292,127		393,172		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	36,580		49,233		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	484,188		651,665			B-1 (W)

Notes:

(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below Calculation of Rate of Return for Interim 1991

(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	15.00%	6.77%
25	Adjustment for Gas	-2.41%	15.00%	-0.36%
26	**TOTAL**	100.00%		12.50%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	2,492	36,307	B-4 (W)
3				
4	2.			
5				
6				
7		**2,492**	**36,307**	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(86,568)	(86,568)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		95,907	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		20,418	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		36,483	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(13,710)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		76,967	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		197,978	B-5 (W)
22				
23				
24		**(86,568)**	**327,475**	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		**0**	**0**	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		**0**	**0**	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	112	1,634	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	85,085	85,085	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		**85,197**	**86,719**	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	4,025	(140,184)	B-16 (W)
48				
49	2.			
50				
51				
52		**4,025**	**(140,184)**	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	**(162)**	**(237,702)**	

PRESENT WATER OPERATING REVENUES - 1991

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	3,184,270	0	
4	461.2 Metered - Commercial	193,424	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	3,377,694	31,874	3,409,568
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	29,381	0	
16	**SUBTOTAL OTHER WATER SALES**	29,381	(29,381)	0
17	**TOTAL WATER SALES**	3,407,076	2,492	3,409,568
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	79,636	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 Other Water Revenues	0	0	
24	**TOTAL OTHER WATER REVENUES**	79,636	33,814	113,450
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	3,486,711	2,492	3,489,204
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	3,486,711	36,307	3,523,018

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .9)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	985,918	65,365	1,051,283	371,997	7,200	379,197	153,886	23,980	177,866	460,035	34,185	494,220
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	306,933	91,047	397,981	96,237	(22,838)	73,399	44,101	(12,369)	31,732	166,596	126,254	292,850
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	343,173	777	343,950	335,263	0	335,263	0	669	669	7,910	108	8,018
6	616 Fuel for Power Purchased	331	12	342	331	12	342	0	0	0	0	0	0
7	618 Chemicals	18,399	668	19,067	18,399	668	19,067	0	0	0	0	0	0
8	620 Materials and Supplies	106,370	7,143	113,513	66,828	2,426	69,254	1,479	2,541	4,019	38,063	2,177	40,240
9	631 Contractual Services - Engr.	75	3	78	0	0	0	0	0	0	75	3	78
10	632 Contractual Services - Acct.	36,991	1,557	38,548	0	0	0	0	0	0	36,991	1,557	38,548
11	633 Contractual Services - Legal	15,041	918	15,959	0	0	0	0	0	0	15,041	918	15,959
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	33,103	1,778	34,882	15,141	550	15,690	7	0	7	17,956	1,229	19,184
14	641 Rental of Building/Real Prop.	7,171	3,555	10,726	0	0	0	0	0	0	7,171	3,555	10,726
15	642 Rental of Equipment	436	25	461	164	6	170	0	0	0	272	19	291
16	650 Transportation Expense	18,552	1,770	20,322	18,123	658	18,780	238	986	1,224	192	126	318
17	656 Insurance - Vehicle	21,815	3,698	25,512	0	0	0	0	0	0	21,815	3,698	25,512
18	657 Insurance - General Liability	25,389	2,810	28,199	0	0	0	0	0	0	25,389	2,810	28,199
19	658 Insurance - Workman's Comp.	481	34,025	34,505	0	12,953	12,953	0	5,497	5,497	481	15,575	16,055
20	659 Insurance - Other	14,867	618	15,485	0	0	0	0	0	0	14,867	618	15,485
21	660 Advertising Expense	1,567	116	1,684	0	0	0	0	0	0	1,567	116	1,684
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	95,907	95,907	0	0	0	0	0	0	0	95,907	95,907
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	39,864	2,590	42,454	0	0	0	39,864	2,590	42,454	0	0	0
25	675 Miscellaneous Expenses	195,745	13,092	208,836	85	3	88	286	926	1,212	195,374	12,162	207,536
26	TOTAL WATER O&M EXPENSES	2,172,219	327,475	2,499,694	922,566	1,637	924,203	239,860	24,820	264,680	1,009,793	301,017	1,310,810
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	985,918	65,365	1,051,283	371,997	7,200	379,197	153,886	23,980	177,866	460,035	34,185	494,220
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	306,933	91,047	397,981	96,237	(22,838)	73,399	44,101	(12,369)	31,732	166,596	126,254	292,850
31	TOTAL WATER LABOR COSTS	1,292,852	156,412	1,449,264	468,234	(15,638)	452,596	197,987	11,611	209,597	626,631	160,439	787,070

0801

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	985,918	0	985,918	371,997	0	371,997	153,886	0	153,886	460,035	0	460,035
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	306,933	(119,215)	187,719	96,237	(25,409)	70,828	44,101	(14,801)	29,300	166,596	(79,005)	87,591
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	343,173	0	343,173	335,263	0	335,263	0	0	0	7,910	0	7,910
6	616	Fuel for Power Purchased	331	0	331	331	0	331	0	0	0	0	0	0
7	618	Chemicals	18,399	0	18,399	18,399	0	18,399	0	0	0	0	0	0
8	620	Materials and Supplies	106,370	0	106,370	66,828	0	66,828	1,479	0	1,479	38,063	0	38,063
9	631	*Contractual Services - Engr.*	75	0	75	0	0	0	0	0	0	75	0	75
10	632	Contractual Services - Acct.	36,991	0	36,991	0	0	0	0	0	0	36,991	0	36,991
11	633	Contractual Services - Legal	15,041	0	15,041	0	0	0	0	0	0	15,041	0	15,041
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	33,103	0	33,103	15,141	0	15,141	7	0	7	17,956	0	17,956
14	641	Rental of Building/Real Prop.	7,171	0	7,171	0	0	0	0	0	0	7,171	0	7,171
15	642	Rental of Equipment	436	0	436	164	0	164	0	0	0	272	0	272
16	650	Transportation Expense	18,552	0	18,552	18,123	0	18,123	238	0	238	192	0	192
17	656	Insurance - Vehicle	21,815	0	21,815	0	0	0	0	0	0	21,815	0	21,815
18	657	Insurance - General Liability	25,389	0	25,389	0	0	0	0	0	0	25,389	0	25,389
19	658	Insurance - Workman's Comp.	481	32,646	33,127	0	12,499	12,499	0	5,171	5,171	481	14,977	15,457
20	659	Insurance - Other	14,867	0	14,867	0	0	0	0	0	0	14,867	0	14,867
21	660	Advertising Expense	1,567	0	1,567	0	0	0	0	0	0	1,567	0	1,567
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	39,864	0	39,864	0	0	0	39,864	0	39,864	0	0	0
25	675	Miscellaneous Expenses	195,745	0	195,745	85	0	85	286	0	286	195,374	0	195,374
26		**TOTAL WATER O&M EXPENSES**	2,172,219	(86,568)	2,085,651	922,566	(12,910)	909,656	239,860	(9,630)	230,229	1,009,793	(64,028)	945,765
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	985,918	0	985,918	371,997	0	371,997	153,886	0	153,886	460,035	0	460,035
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	306,933	(119,215)	187,719	96,237	(25,409)	70,828	44,101	(14,801)	29,300	166,596	(79,005)	87,591
31		**TOTAL WATER LABOR COSTS**	1,292,852	(119,215)	1,173,637	468,234	(25,409)	442,825	197,987	(14,801)	183,186	626,631	(79,005)	547,626

0802

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	56,451	65,845	85,063	78,135	79,742	80,682	78,572	86,451	81,189	84,669	75,947	133,173	985,918	0	985,918	65,365	1,051,283
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	21,537	25,480	27,724	24,537	24,984	25,414	24,970	27,272	25,584	26,518	23,711	29,203	306,933	(119,215)	187,719	91,047	397,981
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	18,601	28,656	28,679	27,936	29,788	29,955	28,024	26,178	24,337	30,711	37,379	32,930	343,173	0	343,173	777	343,950
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	248	82	331	0	331	12	342
7	618.1-8 Chemicals	(3,760)	2,569	6,177	1,797	2,441	1,848	1,094	(84)	1,942	1,892	784	1,700	18,399	0	18,399	668	19,067
8	620.1-8 Materials and Supplies	4,244	6,920	8,571	11,846	8,988	7,849	7,509	7,178	12,165	12,101	11,620	7,379	106,370	0	106,370	7,143	113,513
9	631.1-8 Contractual Services - Engr.	5	6	6	6	6	6	7	6	6	7	6	8	75	0	75	3	78
10	632.1-8 Contractual Services - Acct.	2,659	3,153	2,978	3,017	3,125	3,059	3,216	2,903	3,122	3,232	2,792	3,736	36,991	0	36,991	1,557	38,548
11	633.1-8 Contractual Services - Legal	1,081	1,282	1,211	1,227	1,271	1,244	1,308	1,180	1,269	1,314	1,135	1,519	15,041	0	15,041	918	15,959
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	2,136	2,376	2,491	2,049	2,054	2,173	1,748	1,596	6,147	1,570	2,691	6,072	33,103	0	33,103	1,778	34,882
14	641.1-8 Rental of Building/Real Prop.	515	611	577	585	606	593	623	563	605	627	541	724	7,171	0	7,171	3,555	10,726
15	642.1-8 Rental of Equipment	83	49	22	(15)	23	22	24	21	60	98	21	27	436	0	436	25	461
16	650.1-8 Transportation Expense	1,405	1,227	951	953	1,133	1,199	1,381	1,308	1,103	3,567	2,927	1,398	18,552	0	18,552	1,770	20,322
17	656.1-8 Insurance - Vehicle	1,568	1,859	1,756	1,779	1,843	1,804	1,896	1,712	1,841	1,906	1,647	2,203	21,815	0	21,815	3,698	25,512
18	657.1-8 Insurance - General Liability	1,825	2,164	2,044	2,071	2,145	2,100	2,207	1,992	2,143	2,219	1,916	2,564	25,389	0	25,389	2,810	28,199
19	658.1-8 Insurance - Workman's Comp.	35	41	39	39	41	40	42	38	41	42	36	49	481	32,646	33,127	34,025	34,505
20	659.1-8 Insurance - Other	1,069	1,267	1,197	1,212	1,256	1,230	1,292	1,167	1,255	1,299	1,122	1,501	14,867	0	14,867	618	15,485
21	660.1-8 Advertising Expense	113	134	126	128	132	130	136	123	132	137	118	158	1,567	0	1,567	116	1,684
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95,907	95,907
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	2,180	3,242	3,986	3,211	3,433	2,736	3,128	3,415	2,782	3,320	3,762	4,668	39,864	0	39,864	2,590	42,454
25	675.1-8 Miscellaneous Expenses	14,059	16,676	15,757	16,037	16,529	16,178	17,007	15,355	16,508	17,096	14,774	19,769	195,745	0	195,745	13,092	208,836
26	TOTAL WATER O&M EXPENSES	125,805	163,559	189,355	176,550	179,538	178,263	174,184	178,372	182,229	192,325	183,177	248,862	2,172,219	(86,568)	2,085,651	327,475	2,499,694

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	985,918	65,365	1,051,283
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	306,933	91,047	397,981
31	TOTAL WATER LABOR COSTS	1,292,852	156,412	1,449,264

0803

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: DUI-SSU / Volusia / DeBona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 DIRECT O & M				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	*Adjusted* Balance Interim	Final Adjustments	*Adjusted* Balance Final
1	601.1-6 *Salaries & Wages - Employees*	14,968	14,118	32,641	28,220	27,629	32,072	26,505	37,169	31,628	31,654	26,699	68,693	371,997	0	371,997	7,200	379,197
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	7,150	7,693	9,903	7,398	7,113	8,609	7,027	10,422	8,448	8,288	6,974	7,214	96,237	(25,409)	70,828	(22,838)	73,399
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	18,033	27,982	28,042	27,291	29,120	29,301	27,336	25,557	23,669	30,020	36,782	32,131	335,263	0	335,263	0	335,263
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	248	82	331	0	331	12	342
7	618.1-6 Chemicals	(3,760)	2,569	6,177	1,797	2,441	1,848	1,094	(84)	1,942	1,892	784	1,700	18,399	0	18,399	668	19,067
8	620.1-6 Materials and Supplies	1,427	3,556	5,359	8,622	5,646	4,600	4,084	4,064	8,849	8,652	8,607	3,362	66,828	0	66,828	2,426	69,254
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 *Contractual Services - Mgmt. Fees*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	845	845	1,045	584	537	688	187	187	4,631	0	1,335	4,256	15,141	0	15,141	550	15,690
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	64	26	0	(37)	0	0	0	0	37	75	0	0	164	0	164	6	170
16	650.1-6 Transportation Expense	1,378	1,191	912	919	1,097	1,167	1,346	1,272	1,071	3,530	2,890	1,350	18,123	0	18,123	658	18,780
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 *Insurance - General Liability*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	12,499	12,499	12,953	12,953
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	80	0	0	0	0	0	0	0	5	85	0	85	3	88
26	**TOTAL WATER DIRECT O&M EXPENSES**	**40,104**	**57,981**	**84,079**	**74,873**	**73,581**	**78,284**	**67,579**	**78,587**	**80,274**	**84,110**	**84,319**	**118,795**	**922,566**	**(12,910)**	**909,656**	**1,637**	**924,203**

27	Total Labor	Total Labor	Adjustments	*Total* Adj. Labor
28	601.1-6 Salaries & Wages - Employees	371,997	7,200	379,197
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	96,237	(22,838)	73,399
31	**TOTAL WATER DIRECT LABOR COSTS**	**468,234**	**(15,638)**	**452,596**

0804

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	8,416	12,515	15,387	12,397	13,252	10,563	12,075	13,184	10,738	12,815	14,523	18,021	153,886	0	153,886	23,980	177,866
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	2,412	3,587	4,410	3,553	3,798	3,027	3,460	3,778	3,077	3,673	4,162	5,165	44,101	(14,801)	29,300	(12,369)	31,732
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	669	669
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	81	120	148	119	127	101	116	127	103	123	140	173	1,479	0	1,479	2,541	4,019
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	1	1	1	1	0	1	1	0	1	1	1	7	0	7	0	7
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	13	19	24	19	21	16	19	20	17	20	22	28	238	0	238	986	1,224
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	5,171	5,171	5,497	5,497
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	2,180	3,242	3,986	3,211	3,433	2,736	3,128	3,415	2,782	3,320	3,762	4,668	39,864	0	39,864	2,590	42,454
25	675.7 Miscellaneous Expenses	16	23	29	23	25	20	22	24	20	24	27	33	286	0	286	926	1,212
26	TOTAL WATER CUSTOMER ACCOUNTS	13,117	19,508	23,983	19,323	20,655	16,464	18,821	20,549	16,736	19,975	22,637	28,089	239,860	(9,630)	230,229	24,820	264,680

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	153,886	23,980	177,866
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	44,101	(12,369)	31,732
31	TOTAL WATER CUST ACCTS LABOR COSTS	197,987	11,611	209,597

0805

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	33,067	39,211	37,035	37,518	38,861	38,047	39,992	36,098	38,823	40,199	34,724	46,459	460,035	0	460,035	34,185	494,220
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	11,975	14,200	13,412	13,587	14,073	13,778	14,483	13,072	14,059	14,558	12,575	16,824	166,596	(79,005)	87,591	126,254	292,850
4	*610.8 Purchased Water*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	569	674	637	645	668	654	688	621	668	691	597	799	*7,910*	*0*	*7,910*	*108*	*8,018*
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	2,736	3,244	3,064	3,104	3,215	3,148	3,309	2,987	3,212	3,326	2,873	3,844	38,063	0	38,063	2,177	40,240
9	631.8 Contractual Services - Engr.	5	6	6	6	6	6	7	6	6	7	6	8	75	0	75	3	78
10	632.8 Contractual Services - Acct.	2,659	3,153	2,978	3,017	3,125	3,059	3,216	2,903	3,122	3,232	2,792	3,736	36,991	0	36,991	1,557	38,548
11	633.8 Contractual Services - Legal	1,081	1,282	1,211	1,227	1,271	1,244	1,308	1,180	1,269	1,314	1,135	1,519	15,041	0	15,041	918	15,959
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	1,291	1,530	1,446	1,464	1,517	1,485	1,561	1,409	1,515	1,569	1,355	1,813	17,956	0	17,956	1,229	19,184
14	641.8 Rental of Building/Real Prop.	515	611	577	585	606	593	623	563	605	627	541	724	7,171	0	7,171	3,555	10,726
15	642.8 Rental of Equipment	20	23	22	22	23	22	24	21	23	24	21	27	272	0	272	19	291
16	650.8 Transportation Expense	14	16	15	16	16	16	17	15	16	17	14	19	192	0	192	126	318
17	656.8 Insurance - Vehicle	1,568	1,859	1,756	1,779	1,843	1,804	1,896	1,712	1,841	1,906	1,647	2,203	21,815	0	21,815	3,698	25,512
18	657.8 Insurance - General Liability	1,825	2,164	2,044	2,071	2,145	2,100	2,207	1,992	2,143	2,219	1,916	2,564	25,389	0	25,389	2,810	28,199
19	658.8 Insurance - Workman's Comp.	35	41	39	39	41	40	42	38	41	42	36	49	481	14,977	15,457	15,575	16,055
20	*659.8 Insurance - Other*	1,069	1,267	1,197	1,212	1,256	1,230	1,292	1,167	1,255	1,299	1,122	1,501	14,867	0	14,867	618	15,485
21	660.8 Advertising Expense	113	134	126	128	132	130	136	123	132	137	118	158	1,567	0	1,567	116	1,684
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95,907	95,907
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*670.8 Bad Debt Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	14,043	16,653	15,728	15,934	16,504	16,158	16,984	15,330	16,488	17,072	14,747	19,731	*195,374*	*0*	195,374	12,162	207,536
26	**TOTAL WATER A&G EXPENSES**	**72,584**	**86,071**	**81,292**	**82,354**	**85,302**	**83,515**	**87,784**	**79,236**	**85,218**	**88,239**	**76,221**	**101,979**	**1,009,793**	**(64,028)**	**945,765**	**301,017**	**1,310,810**

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	460,035	34,185	494,220
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	166,596	126,254	292,850
31	**TOTAL WATER A&G LABOR COSTS**	**626,631**	**160,439**	**787,070**

9080

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	985,918	0	985,918	985,918	0	0	11,183	17,830	(13,710)	1,001,222	50,061	0	65,365	1,051,283
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	306,933	(119,215)	187,719	306,933	(119,215)	0	2,963	2,315	0	192,997	7,006	197,978	91,047	397,981
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	343,173	0	343,173	343,173	0	0	108	669	0	343,950	0	0	777	343,950
6 616.1-8 Fuel for Power Purchased	331	0	331	331	0	0	0	0	0	331	12	0	12	342
7 618.1-8 Chemicals	18,399	0	18,399	18,399	0	0	0	0	0	18,399	668	0	668	19,067
8 620.1-8 Materials and Supplies	106,370	0	106,370	106,370	0	0	506	2,661	0	109,537	3,976	0	7,143	113,513
9 631.1-8 Contractual Services - Engr.	75	0	75	75	0	0	0	0	0	75	3	0	3	78
10 632.1-8 Contractual Services - Acct.	36,991	0	36,991	36,991	0	0	207	0	0	37,198	1,350	0	1,557	38,548
11 633.1-8 Contractual Services - Legal	15,041	0	15,041	15,041	0	0	359	0	0	15,400	559	0	918	15,959
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	33,103	0	33,103	33,103	0	0	557	0	0	33,660	1,222	0	1,778	34,882
14 641.1-8 Rental of Building/Real Prop.	7,171	0	7,171	7,171	0	0	3	3,176	0	10,350	376	0	3,555	10,726
15 642.1-8 Rental of Equipment	436	0	436	436	0	0	9	0	0	445	16	0	25	461
16 650.1-8 Transportation Expense	18,552	0	18,552	18,552	0	0	115	943	0	19,610	712	0	1,770	20,322
17 656.1-8 Insurance - Vehicle	21,815	0	21,815	21,815	0	0	577	2,227	0	24,619	894	0	3,698	25,512
18 657.1-8 Insurance - General Liability	25,389	0	25,389	25,389	0	0	529	1,293	0	27,211	988	0	2,810	28,199
19 658.1-8 Insurance - Workman's Comp.	481	32,646	33,127	481	32,646	0	0	170	0	33,297	1,209	0	34,025	34,505
20 659.1-8 Insurance - Other	14,867	0	14,867	14,867	0	0	76	0	0	14,942	542	0	618	15,485
21 660.1-8 Advertising Expense	1,567	0	1,567	1,567	0	0	57	0	0	1,625	59	0	116	1,684
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	95,907	0	0	0	95,907	0	0	95,907	95,907
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	39,864	0	39,864	39,864	0	0	0	2,590	0	42,454	0	0	2,590	42,454
25 675.1-8 Miscellaneous Expenses	195,745	0	195,745	195,745	0	0	3,169	2,607	0	201,521	7,315	0	13,092	208,836
26 TOTAL WATER O&M EXPENSES	2,172,219	(86,569)	2,085,651	2,172,219	(86,569)	95,907	20,418	36,483	(13,710)	2,224,749	76,967	197,978	327,475	2,499,694

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0807

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (6XX.1 - .6)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL *ADJUSTED* INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	371,997		371,997	371,997					(10,857)	361,140	16,057		7,200	378,197
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	96,237	(25,409)	70,828	96,237	(25,409)					70,828	2,571		(22,838)	73,399
4 *610.1-6 Purchased Water*	0		0	0						0			0	0
5 615.1-6 Purchased Power	335,263		335,263	335,263						335,263			0	335,263
6 616.1-6 Fuel for Power Purchased	331		331	331						331	12		12	342
7 618.1-6 Chemicals	18,399		18,399	18,399						18,399	668		668	19,067
8 620.1-6 Materials and Supplies	66,828		66,828	66,828						66,828	2,426		2,426	69,254
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	15,141		15,141	15,141						15,141	550		550	15,690
14 641.1-6 Rental of Building/Real Prop	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	164		164	164						164	6		6	170
16 650.1-6 Transportation Expense	18,123		18,123	18,123						18,123	658		658	18,780
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	12,499	12,499	0	12,499					12,499	454		12,953	12,953
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 *660.1-6 Advertising Expense*	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	85		85	85						85	3		3	88
26 TOTAL WATER DIRECT O&M EXPENSES	922,568	(12,910)	909,658	922,568	(12,910)	0	0	0	(10,857)	898,799	25,404	0	1,637	924,203

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3)
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
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Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0080

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.7 Salaries & Wages - Employees	153,886		153,886	153,886				17,003	(1,493)	169,396	8,470		23,980	177,866
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	604.7 Employee Pensions & Benefits	44,101	(14,801)	29,300	44,101	(14,801)			1,320		30,620	1,112		(12,369)	31,732
4	610.7 Purchased Water	0		0	0				0		0			0	0
5	615.7 Purchased Power	0		0	0				669		669			669	669
6	616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7	618.7 Chemicals	0		0	0				0		0	0		0	0
8	620.7 Materials and Supplies	1,479		1,479	1,479				2,400		3,878	141		2,541	4,019
9	631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10	632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11	633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12	634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13	635.7 Contractual Services - Other	7		7	7				0		7	0		0	7
14	641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15	642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16	650.7 Transportation Expense	238		238	238				943		1,181	43		986	1,224
17	656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18	657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19	658.7 Insurance - Workman's Comp.	0	5,171	5,171	0	5,171			134		5,305	193		5,497	5,497
20	659.7 Insurance - Other	0		0	0				0		0	0		0	0
21	660.7 Advertising Expense	0		0	0				0		0	0		0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23	667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24	670.7 Bad Debt Expense	39,864		39,864	39,864				2,590		42,454			2,590	42,454
25	675.7 Miscellaneous Expenses	286		286	286				884		1,170	42		926	1,212
26	TOTAL WATER CUST ACCT EXPENSES	239,860	(9,630)	230,229	239,860	(9,630)	0	0	25,943	(1,493)	254,680	10,000	0	24,820	264,680

Notes:
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Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

6080

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL *ADJUSTED* INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated *Current* Rate Case Exp. Amort.	Recapture *3 Months of* A&G Alloc. To Lehigh	Estimate *Annual* Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1. 601.8 Salaries & Wages - Employees	460,035		460,035	460,035			11,183	828	(1,360)	470,686	23,534		34,185	494,220
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	166,596	(79,005)	87,591	166,596	(79,005)		2,963	995		91,548	3,323	197,978	126,254	292,850
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	7,910		7,910	7,910			108	0		8,018			108	8,018
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	38,063		38,063	38,063			506	261		38,831	1,410		2,177	40,240
9 631.8 Contractual Services - Engr.	75		75	75			0	0		75	3		3	78
10 632.8 Contractual Services - Acct	36,991		36,991	36,991			207	0		37,198	1,350		1,557	38,548
11 633.8 Contractual Services - Legal	15,041		15,041	15,041			359	0		15,400	559		918	15,959
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	17,956		17,956	17,956			557	0		18,512	672		1,229	19,184
14 641.8 Rental of Building/Real Prop.	7,171		7,171	7,171			3	3,176		10,350	376		3,555	10,726
15 642.8 Rental of Equipment	272		272	272			9	0		281	10		19	291
16 650.8 Transportation Expense	192		192	192			115	0		307	11		126	318
17 656.8 Insurance - Vehicle	21,815		21,815	21,815			577	2,227		24,619	894		3,698	25,512
18 657.8 Insurance - General Liability	25,389		25,389	25,389			529	1,293		27,211	988		2,810	28,199
19 658.8 Insurance - Workman's Comp.	481	14,977	15,457	481	14,977		0	36		15,493	562		15,575	16,055
20 659.8 Insurance - Other	14,867		14,867	14,867			76	0		14,942	542		618	15,485
21 660.8 Advertising Expense	1,567		1,567	1,567			57	0		1,625	59		116	1,684
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		95,907	0	0		95,907			95,907	95,907
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	195,374		195,374	195,374			3,169	1,724		200,267	7,270		12,162	207,536
26 TOTAL WATER A&G EXPENSES	1,009,793	(64,028)	945,765	1,009,793	(64,028)	95,907	20,418	10,540	(1,360)	1,071,269	41,563	197,978	301,017	1,310,810

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0810

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	201,582		985,918	784,336	389.09%	637,297	348,621	54.70%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	0		187,719	187,719	N.A.	0	187,719	N.A.
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	108,832		343,173	234,341	215.32%	344,070	(897)	-0.26%
6	616.1-8 Fuel for Power Purchased	0		331	331	N.A.	0	331	N.A.
7	618.1-8 Chemicals	6,445		18,399	11,954	185.47%	20,376	(1,977)	-9.70%
8	620.1-8 Materials and Supplies	50,463		106,370	55,907	110.79%	159,536	(53,166)	-33.33%
9	631.1-8 Contractual Services - Engr.	0		75	75	N.A.	0	75	N.A.
10	632.1-8 Contractual Services - Acct.	0		36,991	36,991	N.A.	0	36,991	N.A.
11	633.1-8 Contractual Services - Legal	0		15,041	15,041	N.A.	0	15,041	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	688		33,103	32,415	4711.55%	2,175	30,928	1421.93%
14	641.1-8 Rental of Building/Real Prop.	1,610		7,171	5,561	345.38%	5,090	2,081	40.88%
15	642.1-8 Rental of Equipment	0		436	436	N.A.	0	436	N.A.
16	650.1-8 Transportation Expense	0		18,552	18,552	N.A.	0	18,552	N.A.
17	656.1-8 Insurance - Vehicle	0		21,815	21,815	N.A.	0	21,815	N.A.
18	657.1-8 Insurance - General Liability	0		25,389	25,389	N.A.	0	25,389	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		33,127	33,127	N.A.	0	33,127	N.A.
20	659.1-8 Insurance - Other	2,077		14,867	12,790	615.77%	6,566	8,300	126.40%
21	660.1-8 Advertising Expense	0		1,567	1,567	N.A.	0	1,567	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	9,488		0	(9,488)	-100.00%	29,996	(29,996)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	1,041		39,864	38,823	3729.35%	3,291	36,572	1111.25%
25	675.1-8 Miscellaneous Expenses	2,303		195,745	193,442	8399.55%	7,281	188,464	2588.47%
26	**TOTAL WATER O&M EXPENSES**	**384,529**		**2,085,651**	**1,701,122**	**442.39%**	**1,215,680**	**869,971**	**71.56%**
27	**SUBTOTAL (less accts. 666 & 667)**	**375,041**		**2,085,651**	**1,710,610**	**456.11%**	**1,185,684**	**899,967**	**43.15%**
28	**Average ERC's**	**10,310**		**23,094**	**12,784**	**124.00%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**216.15%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82 (a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	113,682	371,997	258,315	227.23%	359,403	12,594	3.50%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0	70,828	70,828	N.A.	0	70,828	N.A.
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	108,832	335,263	226,431	208.06%	344,070	(8,807)	-2.56%
6	616.1-6 Fuel for Power Purchased	0	331	331	N.A.	0	331	N.A.
7	618.1-6 Chemicals	6,445	18,399	11,954	185.47%	20,376	(1,977)	-9.70%
8	620.1-6 Materials and Supplies	30,950	66,828	35,878	115.92%	97,848	(31,020)	-31.70%
9	631.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	0	15,141	15,141	N.A.	0	15,141	N.A.
14	641.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0	164	164	N.A.	0	164	N.A.
16	650.1-6 Transportation Expense	0	18,123	18,123	N.A.	0	18,123	N.A.
17	656.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0	12,499	12,499	N.A.	0	12,499	N.A.
20	659.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	(22,449)	85	22,534	-100.38%	(70,972)	71,057	-100.12%
26	**TOTAL WATER O&M EXPENSES**	**237,460**	**909,856**	**672,196**	**283.08%**	**750,725**	**158,932**	**21.17%**
27	**SUBTOTAL (less accts. 666 & 667)**	**237,460**	**909,856**	**672,196**	**283.08%**	**750,725**	**158,932**	**17.47%**
28	**Average ERC's**	**10,310**	**23,094**	**12,784**	**124.00%**			
29	**Average Consumer Price Index - U**	**96.5**	**136.2**	**40**	**41.14%**			
30			**Compounded Multiplier =**		**218.15%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	65,996		153,886	87,890	133.17%	208,645	(54,759)	-26.25%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			29,300	29,300	N.A.	0	29,300	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies			1,479	1,479	N.A.	0	1,479	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			7	7	N.A.	0	7	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			238	238	N.A.	0	238	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			5,171	5,171	N.A.	0	5,171	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	1,041		39,864	38,823	3729.35%	3,291	36,572	1111.25%
25	675.7 Miscellaneous Expenses	23,900		286	(23,614)	-98.80%	75,559	(75,273)	-99.62%
26	**TOTAL WATER O&M EXPENSES**	**90,937**		**230,229**	**139,292**	**153.17%**	**287,495**	**(57,266)**	**-19.92%**
27	**SUBTOTAL (less accts. 666 & 667)**	**90,937**		**230,229**	**139,292**	**153.17%**	**287,495**	**(57,266)**	**-24.87%**
28	**Average ERC's**	**10,310**		**23,094**	**12,784**	**124.00%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**216.15%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheedule, *if necessary, to explain the differences.*

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/82	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	21,904		460,035	438,131	2000.23%	69,249	390,786	564.32%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			87,591	87,591	N.A.	0	87,591	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			7,910	7,910	N.A.	0	7,910	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	19,513		38,063	18,550	95.07%	61,690	(23,627)	-38.30%
9	631.8 Contractual Services - Engr.			75	75	N.A.	0	75	N.A.
10	632.8 Contractual Services - Acct.			36,991	36,991	N.A.	0	36,991	N.A.
11	633.8 Contractual Services - Legal			15,041	15,041	N.A.	0	15,041	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	686		17,956	17,268	2509.88%	2,175	15,781	725.52%
14	641.8 Rental of Building/Real Prop.	1,610		7,171	5,561	345.38%	5,090	2,081	40.88%
15	642.8 Rental of Equipment			272	272	N.A.	0	272	N.A.
16	650.8 Transportation Expense			192	192	N.A.	0	192	N.A.
17	656.8 Insurance - Vehicle			21,815	21,815	N.A.	0	21,815	N.A.
18	657.8 Insurance - General Liability			25,389	25,389	N.A.	0	25,389	N.A.
19	658.8 Insurance - Workman's Comp.			15,457	15,457	N.A.	0	15,457	N.A.
20	659.8 Insurance - Other	2,077		14,867	12,790	615.77%	6,566	8,300	126.40%
21	660.8 Advertising Expense			1,567	1,567	N.A.	0	1,567	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	9,488		0	(9,488)	-100.00%	29,996	(29,996)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	852		195,374	194,522	22831.22%	2,694	192,680	7153.32%
26	**TOTAL WATER O&M EXPENSES**	**56,132**		**945,765**	**889,633**	**1584.89%**	**177,460**	**768,305**	**432.95%**
27	**SUBTOTAL (less accts. 666 & 667)**	**46,644**		**945,765**	**899,121**	**1927.62%**	**147,464**	**798,301**	**84.41%**
28	**Average ERC's**	**10,310**		**23,094**	**12,784**	**124.00%**			
29	**Average Consumer Price Index - U**	**96.5**		**136.2**	**40**	**41.14%**			
30				**Compounded Multiplier =**		**216.15%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13366.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	348,621	54.70%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	187,719	N.A.	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(697)	-0.26%	
6	616.1-S Fuel for Power Purchased	331	N.A.	
7	618.1-S Chemicals	(1,977)	-9.70%	
8	620.1-S Materials and Supplies	(53,166)	-33.33%	
9	631.1-S Contractual Services - Engr.	75	N.A.	
10	632.1-S Contractual Services - Acct.	36,991	N.A.	
11	633.1-S Contractual Services - Legal	15,041	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	30,928	1421.93%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	2,081	40.88%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	436	N.A.	
16	650.1-S Transportation Expense	18,552	N.A.	
17	656.1-S Insurance - Vehicle	21,615	N.A.	
18	657.1-S Insurance - General Liability	25,389	N.A.	
19	658.1-S Insurance - Workmen's Comp.	33,127	N.A.	
20	659.1-S Insurance - Other	8,300	126.40%	
21	660.1-S Advertising Expense	1,567	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(29,996)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	36,572	1111.25%	
25	675.1-S Miscellaneous Expenses	186,464	2588.47%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	880,971	71.56%	

CONTRACTUAL SERVICES - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

		Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$383,628
50	Total Projected Rate Case Expense	1,772,200	383,628
52	**Annual Amortization Over 4 Years**	**$443,050**	**$95,907**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	21,873
57	% of Total	100%	21.6470%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: DUI-SSU / Volusia / Deltona Utilities *FPSC*

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1991 DEPRECIATION EXPENSE Per Books	(6) Adjustment	(7) Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	26,182	40	2.50%	655	0	655
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	85,021	0	N.A.	0	0	0
7	304.2 Structures & Improvements	285,488	33	3.03%	8,651	0	8,651
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	331,387	30	3.33%	11,046	0	11,046
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	540,411	35	2.86%	15,440	0	15,440
13	310.2 Power Generation Eq.	288,658	20	5.00%	14,433	0	14,433
14	311.2 Pumping Equipment	1,164,239	20	5.00%	58,212	0	58,212
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	136,500	0	N.A.	0	0	0
18	304.3 Structures & Improvements	37,062	33	3.03%	1,123	0	1,123
19	320.3 Water Treatment Eq.	221,025	22	4.55%	10,047	0	10,047
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	0	0	N.A.	0	0	0
23	*304.4 Structures & Improvements*	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	1,097,600	37	2.70%	29,665	0	29,665
25	331.4 Transm. & Distribution	5,033,758	43	2.33%	117,064	0	117,064
26	333.4 Services	3,495,666	40	2.50%	87,392	0	87,392
27	334.4 Meters & Meter Insallation	1,642,412	20	5.00%	82,121	0	82,121
28	335.4 Hydrants	211,391	45	2.22%	4,698	0	4,698
29	339.4 Other Plant & Misc.	6,715	25	4.00%	269	0	269
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	114,889	0	N.A.	0	0	0
32	304.5 Structures & Improvements	570,507	40	2.50%	14,263	0	14,263
33	340.5 Office Furniture & Equipment	292,714	15	6.67%	19,514	0	19,514
34	340.51 Computer Equipment	452,233	6	16.67%	75,372	0	75,372
35	341.5 Transportation Equipment	388,755	6	16.67%	64,792	0	64,792
36	342.5 Stores Equipment	3,177	18	5.56%	177	0	177
37	343.5 Tools, Shop & Garage	147,308	16	6.25%	9,207	0	9,207
38	344.5 Laboratory Equipment	32,626	15	6.67%	2,175	0	2,175
39	345.5 Power Operated Equipment	192,042	12	8.33%	16,004	0	16,004
40	346.5 Communication Equipment	60,591	10	10.00%	6,059	0	6,059
41	347.5 Miscellaneous Equipment	20,536	15	6.67%	1,369	0	1,369
42	348.5 Other Tangible Plant	16,053	10	10.00%	1,605	0	1,605
43							
44	**INTANGIBLE PLANT**	26,182		2.50%	655	0	655
45	**SUPPLY & PUMPING**	2,695,204		4.00%	107,783	0	107,783
46	**WATER TREATMENT PLANT**	394,588		2.83%	11,170	0	11,170
47	**TRANSM. & DISTRIBUTION**	11,487,541		2.80%	321,207	0	321,207
48	**GENERAL PLANT**	2,291,433		9.19%	210,537	0	210,537
49							
51	**TOTAL DEPRECIATION EXPENSE**	16,894,947		3.86%	651,351	0	651,351
52	**AMORTIZATION OF CIAC**				(213,366)	0	(213,366)
53	**NON-USED AND USEFUL**				(3,734)	0	(3,734)
54	**NET DEPRECIATION EXPENSE - WATER**				434,251	0	434,251

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	1,433,541	3.75%	53,721	0	53,721
2 Line/Main Extension Fees	2,356,268	2.32%	54,749	0	54,749
3 Meter Installation Fees	922,734	5.00%	46,137	0	46,137
4 Contributed Lines	293,031	2.32%	6,809	0	6,809
5 Cont. Prty. Other Than Lines	44,841	3.07%	1,375	0	1,375
6 Service Installation Fees	2,023,040	2.50%	50,576	0	50,576
7 TOTAL WATER CIAC AMORT. EXPENSE	7,073,454		213,366	0	213,366

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	285,488	8,651	3.03%
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	331,387	11,046	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	540,411	15,440	2.86%
8	310.2 Power Generation Eq.	288,658	14,433	5.00%
9	311.2 Pumping Equipment	1,164,239	58,212	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	37,062	1,123	3.03%
12	320.3 Water Treatment Eq.	221,025	10,047	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	1,097,600	29,665	2.70%
15	**COMPOSITE RATE**	3,965,871	148,617	3.75%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	5,033,758	117,064	2.33%
19	335.4 Hydrants	211,391	4,698	2.22%
20	339.4 Other Plant & Misc.	6,715	269	4.00%
21	**COMPOSITE RATE**	5,251,863	122,030	2.32%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	1,642,412	82,121	5.00%
24	**COMPOSITE RATE**	1,642,412	82,121	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	3,495,666	87,392	2.50%
27	**COMPOSITE RATE**	3,495,666	87,392	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	3,965,871	148,617	3.75%
30	Line / Main Extension Fees & Contri. lines (Line 21)	5,251,863	122,030	2.32%
31	Meter Installation Fees (Line 24)	1,642,412	82,121	5.00%
32	Service Installation Fees (Line 27)	3,495,666	87,392	2.50%
33	**COMPOSITE RATE**	14,355,811	440,160	3.07%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE Adjusted Depr. Exp.	(3) Remove Amortization of CIAC	(4) Depreciation on Invested Plant	(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE %	(6) Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	655	0	655	0.00%	0
4	339.1 Other Plant & Misc.	0	0	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	8,651	0	8,651	4.00%	346
8	305.2 Collect. & Impound.	0	0	0	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	11,046	0	11,046	4.00%	442
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	15,440	0	15,440	4.00%	618
13	310.2 Power Generation Eq.	14,433	0	14,433	0.00%	0
14	311.2 Pumping Equipment	58,212	0	58,212	4.00%	2,328
15	339.2 Other Plant & Misc.	0	0	0	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	1,123	0	1,123	0.00%	0
19	320.3 Water Treatment Eq.	10,047	0	10,047	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	29,665	0	29,665	0.00%	0
25	331.4 Transm. & Distribution	117,064	6,526	110,538	0.00%	0
26	333.4 Services	87,392	0	87,392	0.00%	0
27	334.4 Meters & Meter Insallation	82,121	0	82,121	0.00%	0
28	335.4 Hydrants	4,698	274	4,424	0.00%	0
29	339.4 Other Plant & Misc.	269	9	260	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	14,263	0	14,263	0.00%	0
33	340.5 Office Furniture & Equipment	19,514	0	19,514	0.00%	0
34	340.51 Computer Equipment	75,372	0	75,372	0.00%	0
35	341.5 Transportation Equipment	64,792	0	64,792	0.00%	0
36	342.5 Stores Equipment	177	0	177	0.00%	0
37	343.5 Tools, Shop & Garage	9,207	0	9,207	0.00%	0
38	344.5 Laboratory Equipment	2,175	0	2,175	0.00%	0
39	345.5 Power Operated Equipment	16,004	0	16,004	0.00%	0
40	346.5 Communication Equipment	6,059	0	6,059	0.00%	0
41	347.5 Miscellaneous Equipment	1,369	0	1,369	0.00%	0
42	348.5 Other Tangible Plant	1,605	0	1,605	0.00%	0
43						
44	**INTANGIBLE PLANT**	655	0	655		0
45	**SUPPLY & PUMPING**	107,783	0	107,783		3,734
46	**WATER TREATMENT PLANT**	11,170	0	11,170		0
47	**TRANSM. & DISTRIBUTION**	321,207	6,809	314,399		0
48	**GENERAL PLANT**	210,537	0	210,537		0
49						
51	**TOTAL**	651,351	6,809	644,542		3,734
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.58%	

27-Apr-92

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	156,902	112	157,014	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	156,902	1,634	158,536		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	85,085	85,085		
6		0	0	0		
7	TOTAL	0	85,085	85,085		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		209,339	0	209,339		
11		0	0	0		
12	TOTAL	209,339	0	209,339		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	366,241	85,197	451,438		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	366,241	86,719	452,960		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: DUI-SSU / Volusia / Deltona Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	3,486,711	2,492	3,489,204	3,486,711	36,307	3,523,018	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	2,172,219	(86,568)	2,085,651	2,172,219	327,475	2,499,694	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	434,251	0	434,251	434,251	0	434,251	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	366,241	86,719	452,960	366,241	86,719	452,960	B-15 (W)	-
8	Pre Tax Operating Expenses	2,972,711	150	2,972,862	2,972,711	414,193	3,386,904	-	-
9	**TOTAL PRE-TAX INCOME**	514,000	2,342	516,342	514,000	(377,886)	136,114	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	514,000	2,342	516,342	514,000	(377,886)	136,114	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	8,321,616	(144,061)	8,177,555	8,321,616	(92,305)	8,229,311	A-1 (W)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16	Total Interest Expense	482,654	(8,356)	474,298	482,654	(5,354)	477,300	-	-
17	Total Taxable Income	31,346	10,698	42,044	31,346	(372,533)	(341,186)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	11,796	4,025	15,821	11,796	(140,184)	(128,388)	-	-
20	Less:								
21	Parent Debt Adjustment	30,000	0	30,000	30,000	0	30,000	C-9 (W)	-
22	Investment Tax Credit	5,964	0	5,964	5,964	0	5,964	C-8 (W)	-
23	**TOTAL INCOME TAXES**	(24,168)	4,025	(20,143)	(24,168)	(140,184)	(164,353)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: DUI-SSU / Volusia / Deltona Utilities

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: *B-18 (W)*
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
				1991 Aquisition Adjustment Amort. Exp.				
Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0.00%	0	0	0		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			0	0	0		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 NON-USED AND USEFUL *ACQUISITION ADJUSTMENT AMORT. EXPENSE*				
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.58%	0.00%	0.58%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		*Above*

Water Rate Base

Historical Test Year Ended 12/31/91

Dol Ray Manor - 336

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Doi Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	80,862	(89)	80,773	A-5 (W)
2	Utility Land & Land Rights	327	0	327	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(33,187)	(32)	(33,219)	A-9 (W)
6	CIAC	(11,326)	0	(11,326)	A-12 (W)
7	Accumulated Amortization of CIAC	7,317	0	7,317	A-14 (W)
8	Acquisition Adjustments	12,875	0	12,875	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(4,200)	0	(4,200)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(724)	0	(724)	C-7 (W)
12	Working Capital Allowance	1,622	128	1,749	A-17 (W)
13	**TOTAL WATER RATE BASE**	53,564	7	53,571	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

AVERAGE 1991 RATE BASE (INTERIM)

Line No.	Description	(1) Balance Per Books	(2) Utility Adjustments	(3) Adjusted Utility Balance	(4) Supporting Schedule(s)
1	Utility Plant in Service	80,862	(89)	80,773	A-5 (W)
2	Utility Land & Land Rights	327	0	327	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(33,187)	(32)	(33,219)	A-9 (W)
6	CIAC	(11,326)	0	(11,326)	A-12 (W)
7	Accumulated Amortization of CIAC	7,317	0	7,317	A-14 (W)
8	Acquisition Adjustments	12,875	0	12,875	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(4,200)	0	(4,200)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(724)	0	(724)	C-7 (W)
12	Working Capital Allowance	1,622	(41)	1,580	A-17 (W)
13	**TOTAL WATER RATE BASE**	**53,564**	**(162)**	**53,402**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: *Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.*

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	A. UTILTIY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(214)	37	(89)	A-5 (W)
3					
4	2.				
5					
6					
7		(214)	37	(89)	
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):				
9	1.				A-5 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	C. NON-USED AND USEFUL (Interim / Final):				
16	1.				A-7 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):				
23	1.				A-1 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	E. ACCUMULATED DEPRECIATION (Interim / Final):				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	42	42	42	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(149)	(74)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37					
38		42	(107)	(32)	
39					
40					
41	F. CIAC (Interim / Final):				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(41)	(41)	(41)	A-17 (W)
38					
39	2.				
40					
41					
42		(41)	(41)	(41)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	128	128	128	A-17 (W)
45					
46	2.				
47					
48					
49		128	128	128	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(213)	(111)	(162)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(44)	58	7	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER *PLANT IN SERVICE* YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	**84,567**
2	**BALANCE ENDED 12/31/77**	*0*
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	*0*
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	*0*
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	*0*
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	*0*
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	*0*
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	*0*
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	*0*
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	*0*

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	84,567
17	1989 Additions	1,199
18	1989 Retirements	0
19	1989 Adjustments	4
20	1989 Net Additions	1,203
21	**12/31/89 BALANCE**	85,770
22	1990 Additions (A/C 101)	(206)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(206)
27	**12/31/90 BALANCE**	85,564
28	1990 General Plant Reallocation Adjustments *	(6,379)
29	**12/31/90 ADJUSTED BALANCE**	79,185
30	1991 Additions (A/C 101)	4,007
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	37
34	1991 Net Additions	4,044
35	**12/31/91 BALANCE**	83,229

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	214	(251)	0	(37)	(214)	37	(0)	88	(89)	(0)
3 302.1 Franchises	401	0	0	401	0	0	401	401	0	401
4 339.1 Other Plant & Misc.	1,206	0	0	1,206	0	0	1,206	1,206	0	1,206
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	15	0	0	15	0	0	15	15	0	15
7 304.2 Structures & Improvements	3,379	0	0	3,379	0	0	3,379	3,379	0	3,379
8 305.2 Collect. & Impound.	17,208	0	0	17,208	0	0	17,208	17,208	0	17,208
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,704	0	0	1,704	0	0	1,704	1,704	0	1,704
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	13	0	0	13	0	0	13	13	0	13
13 310.2 Power Generation Eq.	6	0	0	6	0	0	6	6	0	6
14 311.2 Pumping Equipment	13,796	2,873	0	16,669	0	0	16,669	15,233	0	15,233
15 339.2 Other Plant & Misc.	268	0	0	268	0	0	268	268	0	268
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
18 304.3 Structures & Improvements	3,594	0	0	3,594	0	0	3,594	3,594	0	3,594
19 320.3 Water Treatment Eq.	2,422	0	0	2,422	0	0	2,422	2,422	0	2,422
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	58	0	0	58	0	0	58	58	0	58
25 331.4 Transm. & Distribution	18,684	0	0	18,684	0	0	18,684	18,684	0	18,684
26 333.4 Services	876	0	0	876	0	0	876	876	0	876
27 334.4 Meters & Meter Insallation	9,087	911	0	9,998	0	0	9,998	9,543	0	9,543
28 335.4 Hydrants	104	0	0	104	0	0	104	104	0	104
29 339.4 Other Plant & Misc.	204	0	0	204	0	0	204	204	0	204
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	315	(11)	0	305	0	0	305	310	0	310
32 304.5 Structures & Improvements	1,520	38	0	1,558	0	0	1,558	1,539	0	1,539
33 340.5 Office Furniture & Equipme	783	13	0	796	0	0	796	790	0	790
34 340.51 Computer Equipment	1,032	375	0	1,407	0	0	1,407	1,220	0	1,220
35 341.5 Transportation Equipment	1,010	78	0	1,088	0	0	1,088	1,049	0	1,049
36 342.5 Stores Equipment	8	2	0	10	0	0	10	9	0	9
37 343.5 Tools, Shop & Garage	401	(7)	0	394	0	0	394	397	0	397
38 344.5 Laboratory Equipment	85	6	0	91	0	0	91	88	0	88
39 345.5 Power Operated Equipment	541	(47)	0	495	0	0	495	518	0	518
40 346.5 Communication Equipment	157	12	0	170	0	0	170	163	0	163
41 347.5 Miscellaneous Equipment	49	13	0	62	0	0	62	55	0	55
42 348.5 Other Tangible Plant	42	2	0	44	0	0	44	43	0	43
43										
44 **INTANGIBLE PLANT**	1,821	(251)	0	1,570	(214)	37	1,607	1,695	(89)	1,607
45 **SUPPLY & PUMPING**	36,389	2,873	0	39,262	0	0	39,262	37,826	0	37,826
46 **WATER TREATMENT PLANT**	6,017	0	0	6,017	0	0	6,017	6,017	0	6,017
47 **TRANSM. & DISTRIBUTION**	29,014	911	0	29,925	0	0	29,925	29,470	0	29,470
48 **GENERAL PLANT**	5,944	473	0	6,418	0	0	6,418	6,181	0	6,181
49										
50 **TOTAL PLANT IN SERVICE**	79,185	4,007	0	83,192	(214)	37	83,229	81,189	(89)	81,100
51 **LAND & LAND RIGHTS**	332	(11)	0	322	0	0	322	327	0	327
52 **TOTAL PIS LESS LAND**	78,853	4,018	0	82,870	(214)	37	82,907	80,862	(89)	80,773

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Doi Ray Manor

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contrl. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	0	0	(0)	0%	0
3	302.1 Franchises	401	0	0	401	0%	0
4	339.1 Other Plant & Misc.	1,206	0	0	1,206	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	15	0	0	15	0%	0
7	304.2 Structures & Improvements	3,379	0	0	3,379	0%	0
8	305.2 Collect. & Impound.	17,208	0	0	17,208	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	1,704	0	0	1,704	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	13	0	0	13	0%	0
13	310.2 Power Generation Eq.	6	0	0	6	0%	0
14	311.2 Pumping Equipment	15,233	0	0	15,233	0%	0
15	339.2 Other Plant & Misc.	268	0	0	268	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	0	1	0%	0
18	304.3 Structures & Improvements	3,594	0	0	3,594	0%	0
19	320.3 Water Treatment Eq.	2,422	0	0	2,422	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	0	1	0%	0
23	304.4 Structures & Improvements	0	0	0	0	0%	0
24	330.4 Distr. Reservlors	58	0	0	58	0%	0
25	331.4 Transm. & Distribution	18,684	0	0	18,684	0%	0
26	333.4 Services	876	0	0	876	0%	0
27	334.4 Meters & Meter Installation	9,543	0	0	9,543	0%	0
28	335.4 Hydrants	104	0	0	104	0%	0
29	339.4 Other Plant & Misc.	204	0	0	204	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	310	0	0	310	0%	0
32	304.5 Structures & Improvements	1,539	0	0	1,539	0%	0
33	340.5 Office Furniture & Equipment	790	0	0	790	0%	0
34	340.51 Computer Equipment	1,220	0	0	1,220	0%	0
35	341.5 Transportation Equipment	1,049	0	0	1,049	0%	0
36	342.5 Stores Equipment	9	0	0	9	0%	0
37	343.5 Tools, Shop & Garage	397	0	0	397	0%	0
38	344.5 Laboratory Equipment	88	0	0	88	0%	0
39	345.5 Power Operated Equipment	518	0	0	518	0%	0
40	346.5 Communication Equipment	163	0	0	163	0%	0
41	347.5 Miscellaneous Equipment	55	0	0	55	0%	0
42	348.5 Other Tangible Plant	43	0	0	43	0%	0
43							
44	**INTANGIBLE PLANT**	1,607	0	0	1,607		0
45	**SUPPLY & PUMPING**	37,826	0	0	37,826		0
46	**WATER TREATMENT PLANT**	6,017	0	0	6,017		0
47	**TRANSM. & DISTRIBUTION**	29,470	0	0	29,470		0
48	**GENERAL PLANT**	6,181	0	0	6,181		0
49							
50	**TOTAL PLANT IN SERVICE**	**81,100**	**0**	**0**	**81,100**		**0**
51	**LAND & LAND RIGHTS**	**327**	**0**	**0**	**327**		**0**
52	**TOTAL PIS LESS LAND**	**80,773**	**0**	**0**	**80,773**		**0**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**0.00%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	*Per* Books	*Utility* Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	**28,864**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Dot Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**0**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	**28,864**
17	1989 Additions	2,158
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,158
21	**12/31/89 BALANCE**	**31,022**
22	1990 Additions	3,122
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,122
26	**12/31/90 BALANCE**	**34,144**
27	1990 General Plant Reallocation Adjustments *	(2,491)
28	**12/31/90 ADJUSTED BALANCE**	**31,653**
29	1991 Additions	3,067
30	1991 Retirements	0
31	1991 Adjustments	107
32	1991 Net Additions	3,174
33	**12/31/91 BALANCE**	**34,827**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	42	(0)	42	(42)	(42)	0	42	(42)	0
3 302.1 Franchises	143	10	153	0	0	153	148	0	148
4 339.1 Other Plant & Misc.	546	48	594	0	0	594	570	0	570
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	1,152	102	1,255	0	0	1,255	1,204	0	1,204
8 305.2 Collect. & Impound.	6,315	344	6,659	0	0	6,659	6,487	0	6,487
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	720	57	777	0	0	777	748	0	748
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	1	0	2	0	0	2	2	0	2
13 310.2 Power Generation Eq.	0	0	1	0	0	1	0	0	0
14 311.2 Pumping Equipment	6,663	762	7,424	0	0	7,424	7,044	0	7,044
15 339.2 Other Plant & Misc.	128	11	138	0	0	138	133	0	133
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	1,182	109	1,291	0	0	1,291	1,236	0	1,236
19 320.3 Water Treatment Eq.	1,025	110	1,135	0	0	1,135	1,080	0	1,080
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	4	2	5	0	0	5	4	0	4
25 331.4 Transm. & Distribution	7,028	435	7,462	0	0	7,462	7,245	0	7,245
26 333.4 Services	311	22	333	0	0	333	322	0	322
27 334.4 Meters & Meter Insallation	4,354	477	4,831	0	0	4,831	4,593	0	4,593
28 335.4 Hydrants	29	2	32	0	0	32	30	0	30
29 339.4 Other Plant & Misc.	66	8	74	0	0	74	70	0	70
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	201	38	239	0	0	239	220	0	220
33 340.5 Office Furniture & Equipment	253	53	305	0	0	305	279	0	279
34 340.51 Computer Equipment	130	203	333	0	149	482	231	74	306
35 341.5 Transportation Equipment	639	175	813	0	0	813	726	0	726
36 342.5 Stores Equipment	2	0	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	181	25	206	0	0	206	194	0	194
38 344.5 Laboratory Equipment	38	6	44	0	0	44	41	0	41
39 345.5 Power Operated Equipment	414	43	457	0	0	457	435	0	435
40 346.5 Communication Equipment	61	16	77	0	0	77	69	0	69
41 347.5 Miscellaneous Equipment	9	4	12	0	0	12	10	0	10
42 348.5 Other Tangible Plant	17	4	22	0	0	22	19	0	19
43									
44 **INTANGIBLE PLANT**	732	58	790	(42)	(42)	748	761	(42)	719
45 **SUPPLY & PUMPING**	14,980	1,276	16,256	0	0	16,256	15,618	0	15,618
46 **WATER TREATMENT PLANT**	2,207	219	2,426	0	0	2,426	2,317	0	2,317
47 **TRANSM. & DISTRIBUTION**	11,792	946	12,737	0	0	12,737	12,264	0	12,264
48 **GENERAL PLANT**	1,944	568	2,512	0	149	2,661	2,228	74	2,302
49									
50 **TOTAL WATER ACCUM. DEP.**	31,653	3,067	34,721	(42)	107	34,827	33,187	32	33,219

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	148	0	148	0%	0
4 339.1 Other Plant & Misc.	570	0	570	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,204	0	1,204	0%	0
8 305.2 Collect. & Impound.	6,487	0	6,487	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	748	0	748	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	2	0	2	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	7,044	0	7,044	0%	0
15 339.2 Other Plant & Misc.	133	0	133	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	1,236	0	1,236	0%	0
19 320.3 Water Treatment Eq.	1,080	0	1,080	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	4	0	4	0%	0
25 331.4 Transm. & Distribution	7,245	0	7,245	0%	0
26 333.4 Services	322	0	322	0%	0
27 334.4 Meters & Meter Installation	4,593	0	4,593	0%	0
28 335.4 Hydrants	30	0	30	0%	0
29 339.4 Other Plant & Misc.	70	0	70	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	220	0	220	0%	0
33 340.5 Office Furniture & Equipment	279	0	279	0%	0
34 340.51 Computer Equipment	306	0	306	0%	0
35 341.5 Transportation Equipment	726	0	726	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	194	0	194	0%	0
38 344.5 Laboratory Equipment	41	0	41	0%	0
39 345.5 Power Operated Equipment	435	0	435	0%	0
40 346.5 Communication Equipment	69	0	69	0%	0
41 347.5 Miscellaneous Equipment	10	0	10	0%	0
42 348.5 Other Tangible Plant	19	0	19	0%	0
43					
44 **INTANGIBLE PLANT**	719	0	719		0
45 **SUPPLY & PUMPING**	15,618	0	15,618		0
46 **WATER TREATMENT PLANT**	2,317	0	2,317		0
47 **TRANSM. & DISTRIBUTION**	12,264	0	12,264		0
48 **GENERAL PLANT**	2,302	0	2,302		0
49					
50 **TOTAL**	33,219	0	33,219		0
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	11,326
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	11,326
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	11,326
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	11,326
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	11,326

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	0	0	0	0	0	0	0	0	0
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	11,326	0	11,326	0	0	11,326	11,326	0	11,326
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	11,326	0	11,326	0	0	11,326	11,326	0	11,326

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	**6,501**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	6,501
17	1989 Additions	255
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	255
21	**12/31/89 BALANCE**	6,756
22	1990 Additions	372
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	372
26	**12/31/90 BALANCE**	7,128
27	1991 Additions	377
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	377
31	**12/31/91 BALANCE**	7,505

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Seminole / Del Ray Manor

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

Explanation: *Provide the beginning, ending and average balances of* Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	0	0	0	0	0	0	0	0	0
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	7,128	377	7,505	0	0	7,505	7,317	0	7,317
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	7,128	377	7,505	0	0	7,505	7,317	0	7,317

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ BALANCE	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ BALANCE	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ BALANCE	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ BALANCE	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ BALANCE	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ BALANCE	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Seminole / Dot Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	12,974	(331)	12,643	12,974	1,021	13,995	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,622	(41)	1,580	1,622	128	1,749	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	65,139,541	59,347,862
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	66,646,579	66,623,645
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	92,021,644	89,208,903
33			
34	***TOTAL EQUITY CAPITAL & LIABILITIES***	245,517,268	235,854,953

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. 23511 ENDED 4/30/89**	12,875	**BALANCE PER ORDER NO. 23511 ENDED 4/30/89**	(3,232)
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	12,875	**4/30/89 Adjusted Balance**	(3,232)
			Amortization from 5/1/89 thru 12/31/90	(745)
4	**12/31/91 BALANCE**	12,875	**12/31/90 BALANCE**	(3,977)
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	12,875	1991 Amortization Expense	(447)
6			**12/31/91 BALANCE**	(4,424)
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	(4,200)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	12,875	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	(4,200)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Dol Ray Manor - 336

Seminole County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	18,593	(2,839)	15,754	10,805	26,559	68.59%	B-4, B-3 (W)
3 Other Revenues	70	20	90	0	90		B-4 (W)
4 TOTAL OPERATING REVENUES	18,663	(2,819)	15,844	10,805	26,649		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,974	1,021	13,995	0	13,995		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,690	0	2,690	0	2,690		B-13 (W)
7 Amortization	447	0	447	0	447		B-18 (W)
8 Taxes Other Than Income	955	313	1,268	486	1,754		B-15, B-3 (W)
9 Provision For Income Taxes	(755)	(1,563)	(2,318)	3,883	1,565		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	16,311	(229)	16,082	4,369	20,451		
11 NET OPERATING INCOME:	2,352	(2,590)	(238)	6,436	6,198		
12 RATE BASE	53,564		53,571		53,571		A-1 (W)
13 RATE OF RETURN	4.39%		-0.44%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No.	Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	18,593	(2,839)	15,754	9,427	25,181	59.84%	B-4, B-3 (W)
3	Other Revenues	70	0	70	0	70		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**18,663**	**(2,839)**	**15,824**	**9,427**	**25,251**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	12,974	(331)	12,643	0	12,643		B-5 (W)
6	Depreciation, net of CIAC Amort.	2,690	0	2,690	0	2,690		B-13 (W)
7	Amortization	447	0	447	0	447		B-18 (W)
8	Taxes Other Than Income	955	312	1,267	424	1,691		B-15, B-3 (W)
9	Provision For Income Taxes	(755)	(1,058)	(1,813)	3,388	1,575		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**16,311**	**(1,077)**	**15,234**	**3,812**	**19,046**		
11	**NET OPERATING INCOME:**	**2,352**	**(1,762)**	**590**	**5,615**	**6,205**		
12	**RATE BASE**	**53,564**		**53,402**		**53,402**		A-1 (W)
13	**RATE OF RETURN**	**4.39%**		**1.11%**		**11.62%**		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991	(3) FINAL 1991	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.95% (A)	12.83%	D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.62% (B)	11.57%	D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	53,402	53,571	A-1 (W)	-
5	Required Income (L3 x L4)	6,205	6,198	-	-
6	Adjusted Income under Present Rates	590	(238)	B-1 (W)	-
7	Income Deficiency (L5 - L6)	5,615	6,436	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	9,003	10,319	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	9,427	10,805	-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**				
13	Revenue Increase before RAF (L9)	9,003	10,319	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	3,388	3,883	-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	424	486	-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**				
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	5,615	6,436		B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.95%	5.84%
25	Adjustment for Gas	-2.41%	12.95%	-0.31%
26	**TOTAL**	100.00%		11.62%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(2,839)	(2,819)	B-4 (W)
3				
4	2.			
5				
6				
7		(2,839)	(2,819)	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(331)	(331)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		259	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		55	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		98	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(8)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		413	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		534	B-5 (W)
22				
23				
24		(331)	1,021	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(128)	(127)	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	439	439	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		312	313	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,058)	(1,563)	B-16 (W)
48				
49	2.			
50				
51				
52		(1,058)	(1,563)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(1,762)	(2,590)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)
	1991 REVENUES (PRESENT)		
Line No. Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1 WATER SALES:			
2 460 Unmetered Water Revenue	0	0	
3 461.1 Metered - Residential	17,622	0	
4 461.2 Metered - Commercial	0	0	
5 461.3 Metered - Industrial	0	0	
6 461.4 Metered - Public Authorities	0	0	
7 461.5 Metered - Multi-Family	0	0	
8 SUBTOTAL WATER SALES	17,622	(1,868)	15,754
9 OTHER WATER SALES:			
10 462.1 Public Fire Protection	0	0	
11 462.2 Private Fire Protection	0	0	
12 464 Other Sales - Public Authorities	0	0	
13 465 Irrigation Customers	0	0	
14 466 Sales for Resale	0	0	
15 467 Interdepartmental Sales	0	0	
475 Unbilled Revenues	972	0	
16 SUBTOTAL OTHER WATER SALES	972	(972)	0
17 TOTAL WATER SALES	18,593	(2,839)	15,754
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	70	0	
21 472 Rents from Water Property	0	0	
22 473 Interdepartmental Rents	0	0	
23 474 Other Water Revenues	0	0	
24 TOTAL OTHER WATER REVENUES	70	20	90
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	18,663	(2,839)	15,824
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	18,663	(2,819)	15,844

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	5,092	329	5,420	3,436	172	3,608	415	65	480	1,241	92	1,333
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,470	83	1,553	902	(224)	678	119	(33)	86	449	341	790
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	3,231	2	3,233	3,210	0	3,210	0	2	2	21	0	22
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	54	2	56	54	2	56	0	0	0	0	0	0
8	620 Materials and Supplies	595	30	626	489	18	506	4	7	11	103	6	109
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	100	4	104	0	0	0	0	0	0	100	4	104
11	633 Contractual Services - Legal	41	2	43	0	0	0	0	0	0	41	2	43
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	970	37	1,007	922	33	955	0	0	0	48	3	52
14	641 Rental of Building/Real Prop.	19	10	29	0	0	0	0	0	0	19	10	29
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	547	23	570	546	20	565	1	3	3	1	0	1
17	656 Insurance - Vehicle	59	10	69	0	0	0	0	0	0	59	10	69
18	657 Insurance - General Liability	68	8	76	0	0	0	0	0	0	68	8	76
19	658 Insurance - Workman's Comp.	1	176	178	0	120	120	0	15	15	1	42	43
20	659 Insurance - Other	40	2	42	0	0	0	0	0	0	40	2	42
21	660 Advertising Expense	4	0	5	0	0	0	0	0	0	4	0	5
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	259	259	0	0	0	0	0	0	0	259	259
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	108	7	115	0	0	0	108	7	115	0	0	0
25	675 Miscellaneous Expenses	573	37	610	45	2	47	1	2	3	527	33	560
26	**TOTAL WATER O&M EXPENSES**	**12,974**	**1,021**	**13,995**	**9,603**	**142**	**9,745**	**647**	**67**	**714**	**2,724**	**812**	**3,536**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,092	329	5,420	3,436	172	3,608	415	65	480	1,241	92	1,333
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,470	83	1,553	902	(224)	678	119	(33)	86	449	341	790
31	**TOTAL WATER LABOR COSTS**	**6,562**	**412**	**6,974**	**4,338**	**(52)**	**4,285**	**534**	**31**	**565**	**1,690**	**433**	**2,123**

0860

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Seminole / Dot Ray Manor

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	5,092	0	5,092	3,436	0	3,436	415	0	415	1,241	0	1,241
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,470	(501)	969	902	(248)	654	119	(40)	79	449	(213)	236
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	3,231	0	3,231	3,210	0	3,210	0	0	0	21	0	21
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	54	0	54	54	0	54	0	0	0	0	0	0
8	620	Materials and Supplies	595	0	595	489	0	489	4	0	4	103	0	103
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	100	0	100	0	0	0	0	0	0	100	0	100
11	633	Contractual Services - Legal	41	0	41	0	0	0	0	0	0	41	0	41
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	970	0	970	922	0	922	0	0	0	48	0	48
14	641	Rental of Building/Real Prop.	19	0	19	0	0	0	0	0	0	19	0	19
15	642	Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650	Transportation Expense	547	0	547	546	0	546	1	0	1	1	0	1
17	656	Insurance - Vehicle	59	0	59	0	0	0	0	0	0	59	0	59
18	657	Insurance - General Liability	68	0	68	0	0	0	0	0	0	68	0	68
19	658	Insurance - Workman's Comp.	1	170	171	0	115	115	0	14	14	1	40	42
20	659	Insurance - Other	40	0	40	0	0	0	0	0	0	40	0	40
21	660	Advertising Expense	4	0	4	0	0	0	0	0	0	4	0	4
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	108	0	108	0	0	0	108	0	108	0	0	0
25	675	Miscellaneous Expenses	573	0	573	45	0	45	1	0	1	527	0	527
26		TOTAL WATER O&M EXPENSES	12,974	(331)	12,643	9,603	(132)	9,471	647	(26)	621	2,724	(173)	2,551
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	5,092	0	5,092	3,436	0	3,436	415	0	415	1,241	0	1,241
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,470	(501)	969	902	(248)	654	119	(40)	79	449	(213)	236
31		TOTAL WATER LABOR COSTS	6,562	(501)	6,061	4,338	(248)	4,090	534	(40)	494	1,690	(213)	1,477

0861

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 TOTAL O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-8 Salaries & Wages - Employees	235	525	320	371	397	364	316	572	338	474	451	731	5,092	0	5,092	329	5,420
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	87	161	108	105	113	107	94	179	100	133	131	153	1,470	(501)	969	83	1,553
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	250	258	256	267	295	266	253	244	262	257	319	306	3,231	0	3,231	2	3,233
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	12	0	0	0	21	0	0	21	0	0	54	0	54	2	56
8	620.1-8 Materials and Supplies	(48)	151	52	30	20	23	37	37	15	48	38	191	595	0	595	30	626
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	7	9	8	8	8	8	9	8	8	9	8	10	100	0	100	4	104
11	633.1-8 Contractual Services - Legal	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	2	43
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	44	44	44	389	136	4	29	68	29	30	56	96	970	0	970	37	1,007
14	641.1-8 Rental of Building/Real Prop.	1	2	2	2	2	2	2	2	2	2	1	2	19	0	19	10	29
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.1-8 Transportation Expense	35	134	27	47	41	27	19	34	25	70	46	41	547	0	547	23	570
17	656.1-8 Insurance - Vehicle	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	10	69
18	657.1-8 Insurance - General Liability	5	6	6	6	6	6	6	5	6	6	5	7	68	0	68	8	76
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	170	171	176	178
20	659.1-8 Insurance - Other	3	3	3	3	3	3	3	3	3	4	3	4	40	0	40	2	42
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	259	259
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	6	9	11	9	9	7	8	9	8	9	10	13	108	0	108	7	115
25	675.1-8 Miscellaneous Expenses	38	45	43	43	45	44	46	41	45	46	40	99	573	0	573	37	610
26	TOTAL WATER O&M EXPENSES	670	1,356	901	1,288	1,083	869	852	1,210	849	1,118	1,116	1,662	12,974	(331)	12,643	1,021	13,995

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	5,092	329	5,420
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,470	83	1,553
31	TOTAL WATER LABOR COSTS	6,562	412	6,974

0862

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	123	385	179	236	257	232	175	439	204	331	318	557	3,436	0	3,436	172	3,608
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	48	113	60	59	64	62	45	133	54	84	86	93	902	(248)	654	(224)	678
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	249	256	255	265	293	265	251	242	260	255	317	304	3,210	0	3,210	0	3,210
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	12	0	0	0	21	0	0	21	0	0	54	0	54	2	56
8	620.1-6 Materials and Supplies	(55)	142	44	21	11	14	28	29	6	39	30	180	489	0	489	18	506
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	40	40	40	385	132	0	25	64	25	26	52	92	922	0	922	33	955
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	35	134	27	47	41	27	19	34	25	70	46	41	546	0	546	20	565
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	115	115	120	120
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	45	45	0	45	2	47
26	TOTAL WATER DIRECT O&M EXPENSES	439	1,071	617	1,014	798	600	565	941	574	826	849	1,311	9,603	(132)	9,471	142	9,745

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,436	172	3,608
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	902	(224)	678
31	TOTAL WATER DIRECT LABOR COSTS	4,338	(52)	4,285

0863

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.7 Salaries & Wages - Employees	23	34	42	33	36	28	33	36	29	35	39	49	415	0	415	65	480
2 603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.7 Employee Pensions & Benefits	7	10	12	10	10	8	9	10	8	10	11	14	119	(40)	79	(33)	86
4 610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
6 616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	7	11
9 631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	3
17 656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	14	14	15	15
20 659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.7 Bad Debt Expense	6	9	11	9	9	7	8	9	8	9	10	13	108	0	108	7	115
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	2	3
26 TOTAL WATER CUSTOMER ACCOUNTS	35	53	65	52	56	44	51	55	45	54	61	76	647	(26)	621	67	714

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.7 Salaries & Wages - Employees	415	65	480
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	119	(33)	86
31 TOTAL WATER CUST ACCTS LABOR COSTS	534	31	565

0864

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 A & G Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	89	106	100	101	105	103	108	97	105	108	94	125	1,241	0	1,241	92	1,333
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	32	36	36	37	38	37	39	35	38	39	34	45	449	(213)	236	341	790
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21	0	22
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	7	9	8	8	9	8	9	8	9	9	8	10	103	0	103	6	109
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	7	9	8	8	8	8	9	8	8	9	8	10	100	0	100	4	104
11	633.8 Contractual Services - Legal	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	2	43
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	3	4	4	4	4	4	4	4	4	4	4	5	48	0	48	3	52
14	641.8 Rental of Building/Real Prop.	1	2	2	2	2	2	2	2	2	2	1	2	19	0	19	10	29
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
17	656.8 Insurance - Vehicle	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	10	69
18	657.8 Insurance - General Liability	5	6	6	6	6	6	6	5	6	6	5	7	68	0	68	8	76
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	40	42	42	43
20	*659.8 Insurance - Other*	3	3	3	3	3	3	3	3	3	4	3	4	40	0	40	2	42
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	259	259
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	38	45	42	43	45	44	46	41	44	46	40	53	527	0	527	33	560
26	***TOTAL WATER A&G EXPENSES***	196	232	219	222	230	225	237	214	230	238	206	275	2,724	(173)	2,551	812	3,536

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,241	92	1,333
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	449	341	790
31	**TOTAL WATER A&G LABOR COSTS**	1,690	433	2,123

0865

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	5,092	0	5,092	5,092	0	0	30	48	(8)	5,162	258	0	329	5,420
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	1,470	(501)	969	1,470	(501)	0	8	6	0	984	36	534	83	1,553
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	3,231	0	3,231	3,231	0	0	0	2	0	3,233	0	0	2	3,233
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	54	0	54	54	0	0	0	0	0	54	2	0	2	56
8 620.1-8 Materials and Supplies	595	0	595	595	0	0	1	7	0	604	22	0	30	626
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	100	0	100	100	0	0	1	0	0	100	4	0	4	104
11 633.1-8 Contractual Services - Legal	41	0	41	41	0	0	1	0	0	42	2	0	2	43
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	970	0	970	970	0	0	2	0	0	971	35	0	37	1,007
14 641.1-8 Rental of Building/Real Prop.	19	0	19	19	0	0	0	9	0	28	1	0	10	29
15 642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
16 650.1-8 Transportation Expense	547	0	547	547	0	0	0	3	0	550	20	0	23	570
17 656.1-8 Insurance - Vehicle	59	0	59	59	0	0	2	6	0	66	2	0	10	69
18 657.1-8 Insurance - General Liability	68	0	68	68	0	0	1	3	0	73	3	0	8	76
19 658.1-8 Insurance - Workman's Comp.	1	170	171	1	170	0	0	0	0	172	6	0	176	178
20 659.1-8 Insurance - Other	40	0	40	40	0	0	0	0	0	40	1	0	2	42
21 660.1-8 Advertising Expense	4	0	4	4	0	0	0	0	0	4	0	0	0	5
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	259	0	0	0	259	0	0	259	259
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	108	0	108	108	0	0	0	7	0	115	0	0	7	115
25 675.1-8 Miscellaneous Expenses	573	0	573	573	0	0	9	7	0	589	21	0	37	610
26 TOTAL WATER O&M EXPENSES	12,974	(331)	12,643	12,974	(331)	259	55	98	(8)	13,048	413	534	1,021	13,995

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 3.36%, Payroll Taxes - $880,559 / $10,200,369 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,369 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

9980

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	3,436		3,436	3,436						3,436	172		172	3,608
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	902	(248)	654	902	(248)					654	24		(224)	678
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	3,210		3,210	3,210						3,210			0	3,210
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	54		54	54						54	2		2	56
8 620.1-6 Materials and Supplies	489		489	489						489	18		18	508
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	922		922	922						922	33		33	955
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	546		546	546						546	20		20	565
17 656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18 657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19 658.1-6 Insurance - Workman's Comp.	0	115	115	0	115					115	4		120	120
20 659.1-6 Insurance - Other	0		0	0						0	0		0	0
21 660.1-6 Advertising Expense	0		0	0						0	0		0	0
22 666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23 667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24 670.1-6 Bad Debt Expense	0		0	0						0			0	0
25 675.1-6 Miscellaneous Expenses	45		45	45						45	2		2	47
26 TOTAL WATER DIRECT O&M EXPENSES	9,903	(132)	9,471	9,903	(132)	0	0	0	0	9,471	274	0	142	9,745

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $980,559 / $10,200,389 = 9.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0897

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Del Rey Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	415		415	415				46	(4)	457	23		65	480
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	119	(40)	79	119	(40)			4		83	3		(33)	86
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				2		2			2	2
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	4		4	4				6		10	0		7	11
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				3		3	0		3	3
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	14	14	0	14			0		14	1		15	15
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	108		108	108				7		115			7	115
25 675.7 Miscellaneous Expenses	1		1	1				2		3	0		2	3
26 TOTAL WATER CUST ACCT EXPENSES	647	(26)	621	647	(26)	0	0	70	(4)	687	27	0	67	714

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0868

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	1,241		1,241	1,241			30	2	(4)	1,270	63		92	1,333
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	449	(213)	236	449	(213)		8	3		247	9	534	341	790
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	21		21	21			0	0		22			0	22
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	103		103	103			1	1		105	4		6	109
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	100		100	100			1	0		100	4		4	104
11 633.8 Contractual Services - Legal	41		41	41			1	0		42	2		2	43
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	48		48	48			2	0		50	2		3	52
14 641.8 Rental of Building/Real Prop.	19		19	19			0	0		20	1		10	29
15 642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16 650.8 Transportation Expense	1		1	1			0	0		1	0		0	1
17 656.8 Insurance - Vehicle	59		59	59			2	6		66	2		10	69
18 657.8 Insurance - General Liability	68		68	68			1	3		73	3		8	76
19 658.8 Insurance - Workman's Comp.	1	40	42	1	40		0	0		42	2		42	43
20 659.8 Insurance - Other	40		40	40			0	0		40	1		2	42
21 660.8 Advertising Expense	4		4	4			0	0		4	0		0	5
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		259	0	0		259			259	259
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	527		527	527			9	5		540	20		33	560
26 TOTAL WATER A&G EXPENSES	2,724	(173)	2,551	2,724	(173)	259	55	28	(4)	2,909	112	534	812	3,536

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the *1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.*
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0980

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	4,022		5,092	1,070	26.60%	4,191	901	21.49%
2	603.1-8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	11	(11)	-100.00%
3	604.1-8 Employee Pensions & Benefits	177		969	792	447.72%	184	785	425.61%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,317		3,231	(86)	-2.58%	3,457	(225)	-6.52%
6	616.1-8 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-8 Chemicals	81		54	(27)	-32.81%	84	(30)	-35.53%
8	620.1-8 Materials and Supplies	157		595	438	279.23%	164	432	263.92%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-94.93%	4	(4)	-95.13%
10	632.1-8 Contractual Services - Acct.	94		100	6	6.15%	98	2	1.86%
11	633.1-8 Contractual Services - Legal	20		41	21	102.86%	21	20	94.67%
12	634.1-8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	14	(14)	-100.00%
13	635.1-8 Contractual Services - Other	667		970	303	45.42%	695	275	39.55%
14	641.1-8 Rental of Building/Real Prop.	16		19	3	20.89%	17	3	16.01%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	125		547	422	337.47%	130	417	319.81%
17	656.1-8 Insurance - Vehicle	98		59	(39)	-39.96%	102	(43)	-42.38%
18	657.1-8 Insurance - General Liability	135		68	(67)	-49.27%	141	(72)	-51.32%
19	658.1-8 Insurance - Workman's Comp.	107		171	64	59.89%	112	60	53.43%
20	659.1-8 Insurance - Other	24		40	16	67.09%	25	15	60.34%
21	660.1-8 Advertising Expense	0		4	4	N.A.	0	4	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	997	(997)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	32		108	76	236.02%	33	74	222.45%
25	675.1-8 Miscellaneous Expenses	449		573	124	27.63%	468	105	22.48%
26	**TOTAL WATER O&M EXPENSES**	**10,509**		**12,643**	**2,134**	**20.31%**	**10,951**	**1,692**	**15.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,552**		**12,643**	**3,091**	**32.36%**	**9,954**	**2,689**	**21.27%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Dot Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,729		3,436	1,706	98.66%	1,802	1,634	90.64%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	76		654	578	759.51%	79	575	724.80%
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,264		3,210	(74)	-2.26%	3,422	(212)	-6.20%
6	616.1-6 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-6 Chemicals	81		54	(27)	-32.81%	84	(30)	-35.53%
8	620.1-6 Materials and Supplies	124		489	365	294.04%	129	359	278.13%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	400		922	521	130.27%	417	504	120.97%
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	121		546	424	350.05%	126	419	331.87%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		115	115	N.A.	0	115	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	1		45	44	4522.45%	1	44	4335.79%
26	**TOTAL WATER O&M EXPENSES**	**5,820**		**9,471**	**3,651**	**62.73%**	**6,065**	**3,406**	**56.16%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,820**		**9,471**	**3,651**	**62.73%**	**6,065**	**3,406**	**35.96%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	1,006		415	(590)	-58.72%	1,048	(633)	-60.39%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	48		79	31	65.38%	50	29	58.70%
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	3		4	1	27.02%	3	1	21.89%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			14	14	N.A.	0	14	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	32		108	76	236.02%	33	74	222.45%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	1,088		821	(467)	-42.94%	1,134	(513)	-45.25%
27	**SUBTOTAL (less accts. 666 & 667)**	1,088		821	(467)	-42.94%	1,134	(513)	-82.64%
28	**Average ERC's**	77		77	0	0.00%			
29	**Average Consumer Price Index - U**	130.7		136.2	6	4.21%			
30				**Compounded Multiplier =**		4.21%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	1,287		1,241	(46)	-3.59%	1,341	(100)	-7.48%
2	603.8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	11	(11)	-100.00%
3	604.8 Employee Pensions & Benefits	53		236	183	344.95%	55	181	326.98%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	33		21	(12)	-35.34%	34	(13)	-37.95%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	30		103	73	244.19%	31	72	230.29%
9	631.8 Contractual Services - Engr.	4		0	(4)	-94.93%	4	(4)	-95.13%
10	632.8 Contractual Services - Acct.	94		100	6	6.15%	98	2	1.86%
11	633.8 Contractual Services - Legal	20		41	21	102.86%	21	20	94.67%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	14	(14)	-100.00%
13	635.8 Contractual Services - Other	267		48	(218)	-81.85%	278	(230)	-82.58%
14	641.8 Rental of Building/Real Prop.	16		19	3	20.89%	17	3	16.01%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(3)	-86.22%	4	(3)	-86.77%
17	656.8 Insurance - Vehicle	98		59	(39)	-39.96%	102	(43)	-42.38%
18	657.8 Insurance - General Liability	135		68	(67)	-49.27%	141	(72)	-51.32%
19	658.8 Insurance - Workman's Comp.	107		42	(65)	-61.03%	112	(70)	-62.61%
20	659.8 Insurance - Other	24		40	16	67.09%	25	15	60.34%
21	660.8 Advertising Expense			4	4	N.A.	0	4	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	997	(997)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	448		527	79	17.63%	467	60	12.88%
26	**TOTAL WATER O&M EXPENSES**	**3,801**		**2,551**	**(1,049)**	**-29.15%**	**3,752**	**(1,201)**	**-32.01%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,844**		**2,551**	**(92)**	**-3.50%**	**2,755**	**(204)**	**-7.98%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	901	21.49%	
2	603.1-S Salaries & Wages - Officers, Etc.	(11)	-100.00%	
3	604.1-S Employee Pensions & Benefits	785	425.61%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(225)	-8.52%	
6	616.1-S Fuel for Power Purchased	(3)	-100.00%	
7	618.1-S Chemicals	(30)	-35.53%	
8	620.1-S Materials and Supplies	432	263.92%	
9	631.1-S Contractual Services - Engr.	(4)	-95.13%	
10	632.1-S Contractual Services - Acct.	2	1.86%	
11	633.1-S Contractual Services - Legal	20	94.67%	
12	634.1-S Contractual Services - Mgmt. Fees	(14)	-100.00%	
13	635.1-S Contractual Services - Other	275	39.55%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	3	16.01%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	1	N.A.	
16	650.1-S Transportation Expense	417	319.81%	
17	656.1-S Insurance - Vehicle	(43)	-42.38%	
18	657.1-S Insurance - General Liability	(72)	-51.32%	
19	658.1-S Insurance - Workman's Comp.	60	53.43%	
20	659.1-S Insurance - Other	15	60.34%	
21	660.1-S Advertising Expense	4	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(997)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	74	222.45%	
25	675.1-S Miscellaneous Expenses	105	22.48%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	1,692	15.45%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide *specific detail of work performed* by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, *Other Contractual Services*, exceeded the 2% threshold. Theee costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$1,035
Total Projected Rate Case Expense	1,772,200	1,035
Annual Amortization Over 4 Years	**$443,050**	**$259**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	59
% of Total	100%	0.0584%

(A detailed allocation schedule is contained in Volume I of the MFR's)

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Seminole / Doi Ray Manor

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system:

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**There were no major maintenance projects that exceeded 2% of test year revenues per system.**			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Seminole / Doi Ray Manor

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	401	40	2.50%	10	0	10
4	339.1 Other Plant & Misc.	1,206	25	4.00%	48	0	48
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	15	0	N.A.	0	0	0
7	304.2 Structures & Improvements	3,379	33	3.03%	102	0	102
8	305.2 Collect. & Impound.	17,208	50	2.00%	344	0	344
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	1,704	30	3.33%	57	0	57
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	13	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	6	20	5.00%	0	0	0
14	311.2 Pumping Equipment	15,233	20	5.00%	762	0	762
15	339.2 Other Plant & Misc.	268	25	4.00%	11	0	11
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	N.A.	0	0	0
18	304.3 Structures & Improvements	3,594	33	3.03%	109	0	109
19	320.3 Water Treatment Eq.	2,422	22	4.55%	110	0	110
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	58	37	2.70%	2	0	2
25	331.4 Transm. & Distribution	18,684	43	2.33%	435	0	435
26	333.4 Services	876	40	2.50%	22	0	22
27	334.4 Meters & Meter Insallation	9,543	20	5.00%	477	0	477
28	335.4 Hydrants	104	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	204	25	4.00%	8	0	8
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	310	0	N.A.	0	0	0
32	304.5 Structures & Improvements	1,539	40	2.50%	38	0	38
33	340.5 Office Furniture & Equipment	790	15	6.67%	53	0	53
34	340.51 Computer Equipment	1,220	6	16.67%	203	0	203
35	341.5 Transportation Equipment	1,049	6	16.67%	175	0	175
36	342.5 Stores Equipment	9	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	397	16	6.25%	25	0	25
38	344.5 Laboratory Equipment	88	15	6.67%	6	0	6
39	345.5 Power Operated Equipment	518	12	8.33%	43	0	43
40	346.5 Communication Equipment	163	10	10.00%	16	0	16
41	347.5 Miscellaneous Equipment	55	15	6.67%	4	0	4
42	348.5 Other Tangible Plant	43	10	10.00%	4	0	4
43							
44	***INTANGIBLE PLANT***	1,607		3.63%	58	0	58
45	**SUPPLY & PUMPING**	37,826		3.37%	1,276	0	1,276
46	**WATER TREATMENT PLANT**	6,017		3.64%	219	0	219
47	**TRANSM. & DISTRIBUTION**	29,470		3.21%	946	0	946
48	**GENERAL PLANT**	6,181		9.19%	568	0	568
49							
51	**TOTAL DEPRECIATION EXPENSE**	81,100		3.78%	3,067	0	3,067
52	**AMORTIZATION OF CIAC**				(377)	0	(377)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				2,690	0	2,690

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
WATER	1991 Avg. Adj. CIAC	CIAC Amort. Composite	1991 CIAC Amortization Expense		
Line No. CIAC Classifications	Balance	Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.41%	0	0	0
2 Line/Main Extension Fees	0	2.34%	0	0	0
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	11,326	3.33%	377	0	377
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	11,326		377	0	377

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	3,379	102	3.03%
3	305.2 Collect. & Impound.	17,208	344	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	1,704	57	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	13	0	2.86%
8	310.2 Power Generation Eq.	6	0	5.00%
9	311.2 Pumping Equipment	15,233	762	5.00%
10	339.2 Other Plant & Misc.	268	11	4.00%
11	304.3 Structures & Improvements	3,594	109	3.03%
12	320.3 Water Treatment Eq.	2,422	110	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	58	2	2.70%
15	**COMPOSITE RATE**	43,885	1,497	3.41%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	18,684	435	2.33%
19	335.4 Hydrants	104	2	2.22%
20	339.4 Other Plant & Misc.	204	8	4.00%
21	**COMPOSITE RATE**	18,992	445	2.34%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Installation	9,543	477	5.00%
24	**COMPOSITE RATE**	9,543	477	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	876	22	2.50%
27	**COMPOSITE RATE**	876	22	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	43,885	1,497	3.41%
30	Line / Main Extension Fees & Contri. lines (Line 21)	18,992	445	2.34%
31	Meter Installation Fees (Line 24)	9,543	477	5.00%
32	Service Installation Fees (Line 27)	876	22	2.50%
33	**COMPOSITE RATE**	73,295	2,441	3.33%

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No.	Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1	**INTANGIBLE PLANT**					
2	301.1 Organization	(0)	0	(0)	0.00%	0
3	302.1 Franchises	10	0	10	0.00%	0
4	339.1 Other Plant & Misc.	48	0	48	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	102	0	102	0.00%	0
8	305.2 Collect. & Impound.	344	0	344	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	57	0	57	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	0	0	0	0.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	762	0	762	0.00%	0
15	339.2 Other Plant & Misc.	11	0	11	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	109	0	109	0.00%	0
19	320.3 Water Treatment Eq.	110	0	110	0.00%	0
20	339.3 Other Plant & Misc.	0	0	0	0.00%	0
21	**TRANSMISSION & DISTRIBUTION**					
22	303.4 Land & Land Rights	0	0	0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs	2	0	2	0.00%	0
25	331.4 Transm. & Distribution	435	0	435	0.00%	0
26	333.4 Services	22	0	22	0.00%	0
27	334.4 Meters & Meter Installation	477	0	477	0.00%	0
28	335.4 Hydrants	2	0	2	0.00%	0
29	339.4 Other Plant & Misc.	8	0	8	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	38	0	38	0.00%	0
33	340.5 Office Furniture & Equipment	53	0	53	0.00%	0
34	340.51 Computer Equipment	203	0	203	0.00%	0
35	341.5 Transportation Equipment	175	0	175	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	25	0	25	0.00%	0
38	344.5 Laboratory Equipment	6	0	6	0.00%	0
39	345.5 Power Operated Equipment	43	0	43	0.00%	0
40	346.5 Communication Equipment	16	0	16	0.00%	0
41	347.5 Miscellaneous Equipment	4	0	4	0.00%	0
42	348.5 Other Tangible Plant	4	0	4	0.00%	0
43						
44	**INTANGIBLE PLANT**	58	0	58		0
45	**SUPPLY & PUMPING**	1,276	0	1,276		0
46	**WATER TREATMENT PLANT**	219	0	219		0
47	**TRANSM. & DISTRIBUTION**	946	0	946		0
48	**GENERAL PLANT**	568	0	568		0
49						
51	**TOTAL**	3,067	0	3,067		0
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.00%	

23-Apr-92

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	840	(128)	712	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	840	(127)	713		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	439	439		
6		0	0	0		
7	TOTAL	0	439	439		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		115	0	115		
11		0	0	0		
12	TOTAL	115	0	115		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	955	312	1,267		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	955	313	1,268		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	18,663	(2,839)	15,824	18,663	(2,819)	15,844	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	12,974	(331)	12,643	12,974	1,021	13,995	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,690	0	2,690	2,690	0	2,690	B-13 (W)	-
6 Amortization	447	0	447	447	0	447	B-18 (W)	-
7 Taxes Other Than Income	955	313	1,268	955	313	1,268	B-15 (W)	-
8 Pre Tax Operating Expenses	17,066	(18)	17,048	17,066	1,333	18,399	-	-
9 **TOTAL PRE-TAX INCOME**	1,597	(2,821)	(1,224)	1,597	(4,153)	(2,555)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	1,597	(2,821)	(1,224)	1,597	(4,153)	(2,555)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	53,564	(162)	53,402	53,564	7	53,571	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,107	(9)	3,097	3,107	0	3,107	-	-
17 Total Taxable Income	(1,509)	(2,812)	(4,321)	(1,509)	(4,153)	(5,663)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(568)	(1,058)	(1,626)	(568)	(1,563)	(2,131)	-	-
20 Less:								
21 Parent Debt Adjustment	156	0	156	156	0	156	C-9 (W)	-
22 Investment Tax Credit	31	0	31	31	0	31	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(755)	(1,058)	(1,813)	(755)	(1,563)	(2,318)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. **WATER** Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.23511	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	12,875	3.47%	447	0	447		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			447	0	447		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	447	0	447	Above	
2 Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Doi Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	80,862	(89)	80,773	A-5 (W)
2	Utility Land & Land Rights	327	0	327	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(33,187)	(32)	(33,219)	A-9 (W)
6	CIAC	(11,326)	0	(11,326)	A-12 (W)
7	Accumulated Amortization of CIAC	7,317	0	7,317	A-14 (W)
8	Acquisition Adjustments	12,875	0	12,875	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(4,200)	0	(4,200)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(724)	0	(724)	C-7 (W)
12	Working Capital Allowance	1,622	128	1,749	A-17 (W)
13	**TOTAL WATER RATE BASE**	53,564	7	53,571	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	80,862	(89)	80,773	A-5 (W)
2	Utility Land & Land Rights	327	0	327	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(33,187)	(32)	(33,219)	A-9 (W)
6	CIAC	(11,326)	0	(11,326)	A-12 (W)
7	Accumulated Amortization of CIAC	7,317	0	7,317	A-14 (W)
8	Acquisition Adjustments	12,875	0	12,875	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(4,200)	0	(4,200)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(724)	0	(724)	C-7 (W)
12	Working Capital Allowance	1,622	(41)	1,580	A-17 (W)
13	**TOTAL WATER RATE BASE**	53,564	(162)	53,402	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Doi Ray Manor

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(214)	37	(89)	A-5 (W)
3					
4	2.				
5					
6		(214)	37	(89)	
7					
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1.				A-5 (W)
10					
11	2.				
12					
13		0	0	0	
14					
15	**C. NON-USED AND USEFUL (Interim / Final):**				
16	1.				A-7 (W)
17					
18	2.				
19					
20		0	0	0	
21					
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				
23	1.				A-1 (W)
24					
25	2.				
26					
27		0	0	0	
28					
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	42	42	42	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(149)	(74)	
33	depreciation relating to computer software (General Plant Acct. 340.51 - Computer				
34	Equipment). Due to the acquisition of new accounting software, which will be placed in				
35	service in 1992, the estimated useful life (and depreciation period) of the existing				
36	software (Orcom) was shortened.				
37		42	(107)	(32)	
38					
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46		0	0	0	
47					
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(41)	(41)	(41)	A-17 (W)
38					
39	2.				
40					
41					
42		(41)	(41)	(41)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	128	128	128	A-17 (W)
45					
46	2.				
47					
48					
49		128	128	128	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(213)	(111)	(162)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(44)	58	7	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	84,567
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	84,567
17	1989 Additions	1,199
18	1989 Retirements	0
19	1989 Adjustments	4
20	1989 Net Additions	1,203
21	**12/31/89 BALANCE**	85,770
22	1990 Additions (A/C 101)	(206)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(206)
27	**12/31/90 BALANCE**	85,564
28	1990 General Plant Reallocation Adjustments *	(6,379)
29	**12/31/90 ADJUSTED BALANCE**	79,185
30	1991 Additions (A/C 101)	4,007
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	37
34	1991 Net Additions	4,044
35	**12/31/91 BALANCE**	83,229

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1991 PLANT IN SERVICE						AVERAGE 1991 PLANT IN SERVICE		
Line No. / Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	1991 Additions* A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	214	(251)	0	(37)	(214)	37	(0)	88	(89)	(0)
3 302.1 Franchises	401	0	0	401	0	0	401	401	0	401
4 339.1 Other Plant & Misc.	1,206	0	0	1,206	0	0	1,206	1,206	0	1,206
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	15	0	0	15	0	0	15	15	0	15
7 304.2 Structures & Improvements	3,379	0	0	3,379	0	0	3,379	3,379	0	3,379
8 305.2 Collect. & Impound.	17,208	0	0	17,208	0	0	17,208	17,208	0	17,208
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,704	0	0	1,704	0	0	1,704	1,704	0	1,704
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	13	0	0	13	0	0	13	13	0	13
13 310.2 Power Generation Eq.	6	0	0	6	0	0	6	6	0	6
14 311.2 Pumping Equipment	13,796	2,873	0	16,669	0	0	16,669	15,233	0	15,233
15 339.2 Other Plant & Misc.	268	0	0	268	0	0	268	268	0	268
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
18 304.3 Structures & Improvements	3,594	0	0	3,594	0	0	3,594	3,594	0	3,594
19 320.3 Water Treatment Eq.	2,422	0	0	2,422	0	0	2,422	2,422	0	2,422
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**										
22 303.4 Land & Land Rights	1	0	0	1	0	0	1	1	0	1
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	58	0	0	58	0	0	58	58	0	58
25 331.4 Transm. & Distribution	18,684	0	0	18,684	0	0	18,684	18,684	0	18,684
26 333.4 Services	876	0	0	876	0	0	876	876	0	876
27 334.4 Meters & Meter Insallation	9,087	911	0	9,998	0	0	9,998	9,543	0	9,543
28 335.4 Hydrants	104	0	0	104	0	0	104	104	0	104
29 339.4 Other Plant & Misc.	204	0	0	204	0	0	204	204	0	204
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	315	(11)	0	305	0	0	305	310	0	310
32 304.5 Structures & Improvements	1,520	38	0	1,558	0	0	1,558	1,539	0	1,539
33 340.5 Office Furniture & Equipme	783	13	0	796	0	0	796	790	0	790
34 340.51 Computer Equipment	1,032	375	0	1,407	0	0	1,407	1,220	0	1,220
35 341.5 Transportation Equipment	1,010	78	0	1,088	0	0	1,088	1,049	0	1,049
36 342.5 Stores Equipment	8	2	0	10	0	0	10	9	0	9
37 343.5 Tools, Shop & Garage	401	(7)	0	394	0	0	394	397	0	397
38 344.5 Laboratory Equipment	85	6	0	91	0	0	91	88	0	88
39 345.5 Power Operated Equipment	541	(47)	0	495	0	0	495	518	0	518
40 346.5 Communication Equipment	157	12	0	170	0	0	170	163	0	163
41 347.5 Miscellaneous Equipment	49	13	0	62	0	0	62	55	0	55
42 348.5 Other Tangible Plant	42	2	0	44	0	0	44	43	0	43
43										
44 **INTANGIBLE PLANT**	1,821	(251)	0	1,570	(214)	37	1,607	1,695	(89)	1,607
45 **SUPPLY & PUMPING**	36,389	2,873	0	39,262	0	0	39,262	37,826	0	37,826
46 **WATER TREATMENT PLANT**	6,017	0	0	6,017	0	0	6,017	6,017	0	6,017
47 **TRANSM. & DISTRIBUTION**	29,014	911	0	29,925	0	0	29,925	29,470	0	29,470
48 **GENERAL PLANT**	5,944	473	0	6,418	0	0	6,418	6,181	0	6,181
49										
50 **TOTAL PLANT IN SERVICE**	79,185	4,007	0	83,192	(214)	37	83,229	81,188	(89)	81,100
51 **LAND & LAND RIGHTS**	332	(11)	0	322	0	0	322	327	0	327
52 **TOTAL PIS LESS LAND**	78,853	4,018	0	82,870	(214)	37	82,907	80,862	(89)	80,773

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contrl. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	401	0	0	401	0%	0
4 339.1 Other Plant & Misc.	1,206	0	0	1,206	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	15	0	0	15	0%	0
7 304.2 Structures & Improvements	3,379	0	0	3,379	0%	0
8 305.2 Collect. & Impound.	17,208	0	0	17,208	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	1,704	0	0	1,704	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	13	0	0	13	0%	0
13 310.2 Power Generation Eq.	6	0	0	6	0%	0
14 311.2 Pumping Equipment	15,233	0	0	15,233	0%	0
15 339.2 Other Plant & Misc.	268	0	0	268	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1	0	0	1	0%	0
18 304.3 Structures & Improvements	3,594	0	0	3,594	0%	0
19 320.3 Water Treatment Eq.	2,422	0	0	2,422	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	1	0	0	1	0%	0
23 304.4 Structures & Improvements	0	0	0	0	0%	0
24 330.4 Distr. Reserviors	58	0	0	58	0%	0
25 331.4 Transm. & Distribution	18,684	0	0	18,684	0%	0
26 333.4 Services	876	0	0	876	0%	0
27 334.4 Meters & Meter Insallation	9,543	0	0	9,543	0%	0
28 335.4 Hydrants	104	0	0	104	0%	0
29 339.4 Other Plant & Misc.	204	0	0	204	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	310	0	0	310	0%	0
32 304.5 Structures & Improvements	1,539	0	0	1,539	0%	0
33 340.5 Office Furniture & Equipment	790	0	0	790	0%	0
34 340.51 Computer Equipment	1,220	0	0	1,220	0%	0
35 341.5 Transportation Equipment	1,049	0	0	1,049	0%	0
36 342.5 Stores Equipment	9	0	0	9	0%	0
37 343.5 Tools, Shop & Garage	397	0	0	397	0%	0
38 344.5 Laboratory Equipment	88	0	0	88	0%	0
39 345.5 Power Operated Equipment	518	0	0	518	0%	0
40 346.5 Communication Equipment	163	0	0	163	0%	0
41 347.5 Miscellaneous Equipment	55	0	0	55	0%	0
42 348.5 Other Tangible Plant	43	0	0	43	0%	0
43						
44 **INTANGIBLE PLANT**	1,607	0	0	1,607		0
45 **SUPPLY & PUMPING**	37,826	0	0	37,826		0
46 **WATER TREATMENT PLANT**	6,017	0	0	6,017		0
47 **TRANSM. & DISTRIBUTION**	29,470	0	0	29,470		0
48 **GENERAL PLANT**	6,181	0	0	6,181		0
49						
50 **TOTAL PLANT IN SERVICE**	**81,100**	**0**	**0**	**81,100**		**0**
51 **LAND & LAND RIGHTS**	**327**	**0**	**0**	**327**		**0**
52 **TOTAL PIS LESS LAND**	**80,773**	**0**	**0**	**80,773**		**0**
53			**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**0.00%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	0	0	0	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	0	0	0	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	0	0	0	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	28,864
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**0**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	**28,864**
17	1989 Additions	2,158
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,158
21	**12/31/89 BALANCE**	**31,022**
22	1990 Additions	3,122
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,122
26	**12/31/90 BALANCE**	**34,144**
27	1990 General Plant Reallocation Adjustments *	(2,491)
28	**12/31/90 ADJUSTED BALANCE**	**31,653**
29	1991 Additions	3,067
30	1991 Retirements	0
31	1991 Adjustments	107
32	1991 Net Additions	3,174
33	**12/31/91 BALANCE**	**34,827**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	42	(0)	42	(42)	(42)	0	42	(42)	0
3 302.1 Franchises	143	10	153	0	0	153	148	0	148
4 339.1 Other Plant & Misc.	546	48	594	0	0	594	570	0	570
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	1,152	102	1,255	0	0	1,255	1,204	0	1,204
8 305.2 Collect. & Impound.	6,315	344	6,659	0	0	6,659	6,487	0	6,487
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	720	57	777	0	0	777	748	0	748
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	1	0	2	0	0	2	2	0	2
13 310.2 Power Generation Eq.	0	0	1	0	0	1	0	0	0
14 311.2 Pumping Equipment	6,663	762	7,424	0	0	7,424	7,044	0	7,044
15 339.2 Other Plant & Misc.	128	11	138	0	0	138	133	0	133
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	1,182	109	1,291	0	0	1,291	1,236	0	1,236
19 320.3 Water Treatment Eq.	1,025	110	1,135	0	0	1,135	1,080	0	1,080
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservlors	4	2	5	0	0	5	4	0	4
25 331.4 Transm. & Distribution	7,028	435	7,462	0	0	7,462	7,245	0	7,245
26 333.4 Services	311	22	333	0	0	333	322	0	322
27 334.4 Meters & Meter Insallation	4,354	477	4,831	0	0	4,831	4,593	0	4,593
28 335.4 Hydrants	29	2	32	0	0	32	30	0	30
29 339.4 Other Plant & Misc.	66	8	74	0	0	74	70	0	70
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	201	38	239	0	0	239	220	0	220
33 340.5 Office Furniture & Equipment	253	53	305	0	0	305	279	0	279
34 340.51 Computer Equipment	130	203	333	0	149	482	231	74	306
35 341.5 Transportation Equipment	639	175	813	0	0	813	726	0	726
36 342.5 Stores Equipment	2	0	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	181	25	206	0	0	206	194	0	194
38 344.5 Laboratory Equipment	38	6	44	0	0	44	41	0	41
39 345.5 Power Operated Equipment	414	43	457	0	0	457	435	0	435
40 346.5 Communication Equipment	61	16	77	0	0	77	69	0	69
41 347.5 Miscellaneous Equipment	9	4	12	0	0	12	10	0	10
42 348.5 Other Tangible Plant	17	4	22	0	0	22	19	0	19
43									
44 **INTANGIBLE PLANT**	732	58	790	(42)	(42)	748	761	(42)	719
45 **SUPPLY & PUMPING**	14,980	1,276	16,256	0	0	16,256	15,618	0	15,618
46 **WATER TREATMENT PLANT**	2,207	219	2,426	0	0	2,426	2,317	0	2,317
47 **TRANSM. & DISTRIBUTION**	11,792	946	12,737	0	0	12,737	12,264	0	12,264
48 **GENERAL PLANT**	1,944	568	2,512	0	149	2,661	2,228	74	2,302
49									
50 **TOTAL WATER ACCUM. DEP.**	31,653	3,067	34,721	(42)	107	34,827	33,187	32	33,219

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	148	0	148	0%	0
4 339.1 Other Plant & Misc.	570	0	570	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,204	0	1,204	0%	0
8 305.2 Collect. & Impound.	6,487	0	6,487	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	748	0	748	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	2	0	2	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	7,044	0	7,044	0%	0
15 339.2 Other Plant & Misc.	133	0	133	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	1,236	0	1,236	0%	0
19 320.3 Water Treatment Eq.	1,080	0	1,080	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	4	0	4	0%	0
25 331.4 Transm. & Distribution	7,245	0	7,245	0%	0
26 333.4 Services	322	0	322	0%	0
27 334.4 Meters & Meter Insallation	4,593	0	4,593	0%	0
28 335.4 Hydrants	30	0	30	0%	0
29 339.4 Other Plant & Misc.	70	0	70	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	220	0	220	0%	0
33 340.5 Office Furniture & Equipment	279	0	279	0%	0
34 340.51 Computer Equipment	306	0	306	0%	0
35 341.5 Transportation Equipment	726	0	726	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	194	0	194	0%	0
38 344.5 Laboratory Equipment	41	0	41	0%	0
39 345.5 Power Operated Equipment	435	0	435	0%	0
40 346.5 Communication Equipment	69	0	69	0%	0
41 347.5 Miscellaneous Equipment	10	0	10	0%	0
42 348.5 Other Tangible Plant	19	0	19	0%	0
43					
44 **INTANGIBLE PLANT**	719	0	719		0
45 **SUPPLY & PUMPING**	15,618	0	15,618		0
46 **WATER TREATMENT PLANT**	2,317	0	2,317		0
47 **TRANSM. & DISTRIBUTION**	12,264	0	12,264		0
48 **GENERAL PLANT**	2,302	0	2,302		0
49					
50 **TOTAL**	33,219	0	33,219		0
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.00%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Dot Ray Manor

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	**11,326**
2	***BALANCE ENDED 12/31/77***	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	**0**
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	**0**
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	**0**
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	**0**
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	**0**
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	**0**
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	**0**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**0**
42	**12/31/85 BALANCE**	**0**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Doi Ray Manor

FPSC

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of *inception of utility service if rate base has not been established previously by this Commission*; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	*1986 Retirements*	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	*1987 Retirements*	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	11,326
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	11,326
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	11,326
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	11,326

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	11,326	0	11,326	0	0	11,326	11,326	0	11,326
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	11,326	0	11,326	0	0	11,326	11,326	0	11,326

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 23511 ENDED 04/30/89**	6,501
2	***BALANCE ENDED 12/31/77***	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	*1980 Net Additions*	0
17	**12/31/80 BALANCE**	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	0
28	1983 Additions	0
29	1983 Retirements	0
30	*1983 Adjustments*	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**4/30/89 BALANCE**	6,501
17	1989 Additions	255
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	255
21	**12/31/89 BALANCE**	6,756
22	1990 Additions	372
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	372
26	**12/31/90 BALANCE**	7,128
27	1991 Additions	377
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	377
31	**12/31/91 BALANCE**	7,505

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	0	0	0	0	0	0	0	0	0
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	7,128	377	7,505	0	0	7,505	7,317	0	7,317
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	7,128	377	7,505	0	0	7,505	7,317	0	7,317

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Doi Ray Manor

FPSC

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	0
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

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

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	12,974	(331)	12,643	12,974	1,021	13,995	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,622	(41)	1,580	1,622	128	1,749	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

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

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

(1) Line No.	EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Common Stock Issued	107,800	107,800
2	Additional Paid In Capital	59,254,113	54,754,113
3	Retained Earnings	5,777,628	4,485,949
4			
5	**TOTAL EQUITY CAPITAL**	65,139,541	59,347,862
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	**TOTAL LONG TERM DEBT**	66,646,579	66,623,645
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	**TOTAL CURRENT LIABILITIES**	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	**TOTAL DEFERRED CREDITS**	92,021,644	89,208,903
33			
34	*TOTAL EQUITY CAPITAL & LIABILITIES*	245,517,268	235,854,953

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. 23511 ENDED 4/30/89**	12,875	**BALANCE PER ORDER NO. 23511 ENDED 4/30/89**	(3,232)
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	12,875	**4/30/89 Adjusted Balance**	(3,232)
			Amortization from 5/1/89 thru 12/31/90	(745)
4	**12/31/91 BALANCE**	12,875	**12/31/90 BALANCE**	(3,977)
5	***Average 1991 Acq. Adj. (Per Books/adjusments)***	12,875	1991 Amortization Expense	(447)
6			**12/31/91 BALANCE**	(4,424)
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	(4,200)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	12,875	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	(4,200)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	0	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Dol Ray Manor - 336

Seminole County (SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	18,593	(2,839)	15,754	10,805	26,559	68.59%	B-4, B-3 (W)
3 Other Revenues	70	20	90	0	90		B-4 (W)
4 **TOTAL OPERATING REVENUES**	18,663	(2,819)	15,844	10,805	26,649		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,974	1,021	13,995	0	13,995		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,690	0	2,690	0	2,690		B-13 (W)
7 Amortization	447	0	447	0	447		B-18 (W)
8 Taxes Other Than Income	955	313	1,268	486	1,754		B-15, B-3 (W)
9 Provision For Income Taxes	(755)	(1,563)	(2,318)	3,883	1,565		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	16,311	(229)	16,082	4,369	20,451		
11 **NET OPERATING INCOME:**	2,352	(2,590)	(238)	6,436	6,198		
12 **RATE BASE**	53,564		53,571		53,571		A-1 (W)
13 **RATE OF RETURN**	4.39%		-0.44%		11.57%		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES:							
2 Water Sales	18,593	(2,839)	15,754	9,427	25,181	59.84%	B-4, B-3 (W)
3 Other Revenues	70	0	70	0	70		B-4 (W)
4 TOTAL OPERATING REVENUES	18,663	(2,839)	15,824	9,427	25,251		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,974	(331)	12,643	0	12,643		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,690	0	2,690	0	2,690		B-13 (W)
7 Amortization	447	0	447	0	447		B-18 (W)
8 Taxes Other Than Income	955	312	1,267	424	1,691		B-15, B-3 (W)
9 Provision For Income Taxes	(755)	(1,058)	(1,813)	3,388	1,575		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	16,311	(1,077)	15,234	3,812	19,046		
11 NET OPERATING INCOME:	2,352	(1,762)	590	5,615	6,205		
12 RATE BASE	53,564		53,402		53,402		A-1 (W)
13 RATE OF RETURN	4.39%		1.11%		11.62%		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.62%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	53,402		53,571		A-1 (W)	-
5	Required Income (L3 x L4)	6,205		6,198		-	-
6	Adjusted Income under Present Rates	590		(238)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	5,615		6,436		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	9,003		10,319		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	9,427		10,805		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	9,003		10,319		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	3,388		3,883		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	424		486		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	5,615		6,436			B-1 (W)

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.95%	5.84%
25	Adjustment for Gas	-2.41%	12.95%	-0.31%
26	TOTAL	100.00%		11.62%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(2,839)	(2,819)	B-4 (W)
3				
4	2.			
5				
6				
7		(2,839)	(2,819)	
8	**B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)**			
9	1. Reclassify pension & benefits consistent with NARUC.	(331)	(331)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		259	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		55	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		98	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(8)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		413	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		534	B-5 (W)
22				
23				
24		(331)	1,021	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(128)	(127)	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	439	439	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		312	313	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,058)	(1,563)	B-16 (W)
48				
49	2.			
50				
51				
52		(1,058)	(1,563)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(1,762)	(2,590)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	*Adjusted* Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	17,622	0	
4	461.2 Metered - Commercial	0	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	0	0	
8	**SUBTOTAL WATER SALES**	**17,622**	**(1,868)**	**15,754**
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	972	0	
16	**SUBTOTAL OTHER WATER SALES**	**972**	**(972)**	**0**
17	**TOTAL WATER SALES**	**18,593**	**(2,839)**	**15,754**
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	70	0	
21	472 Rents from Water Property	0	0	
22	473 Interdepartmental Rents	0	0	
23	474 *Other Water Revenues*	0	0	
24	**TOTAL OTHER WATER REVENUES**	**70**	**20**	**90**
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	**18,663**	**(2,839)**	**15,824**
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	**18,663**	**(2,819)**	**15,844**

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	5,092	329	5,420	3,436	172	3,608	415	65	480	1,241	92	1,333
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,470	83	1,553	902	(224)	678	119	(33)	86	449	341	790
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	3,231	2	3,233	3,210	0	3,210	0	2	2	21	0	22
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	54	2	56	54	2	56	0	0	0	0	0	0
8	620 Materials and Supplies	595	30	626	489	18	506	4	7	11	103	6	109
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	100	4	104	0	0	0	0	0	0	100	4	104
11	633 Contractual Services - Legal	41	2	43	0	0	0	0	0	0	41	2	43
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	970	37	1,007	922	33	955	0	0	0	48	3	52
14	641 Rental of Building/Real Prop.	19	10	29	0	0	0	0	0	0	19	10	29
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	547	23	570	546	20	565	1	3	3	1	0	1
17	656 Insurance - Vehicle	59	10	69	0	0	0	0	0	0	59	10	69
18	657 Insurance - General Liability	68	8	76	0	0	0	0	0	0	68	8	76
19	658 Insurance - Workman's Comp.	1	176	178	0	120	120	0	15	15	1	42	43
20	659 Insurance - Other	40	2	42	0	0	0	0	0	0	40	2	42
21	660 Advertising Expense	4	0	5	0	0	0	0	0	0	4	0	5
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	259	259	0	0	0	0	0	0	0	259	259
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	108	7	115	0	0	0	108	7	115	0	0	0
25	675 Miscellaneous Expenses	573	37	610	45	2	47	1	2	3	527	33	560
26	**TOTAL WATER O&M EXPENSES**	**12,974**	**1,021**	**13,995**	**9,603**	**142**	**9,745**	**647**	**67**	**714**	**2,724**	**812**	**3,536**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,092	329	5,420	3,436	172	3,608	415	65	480	1,241	92	1,333
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,470	83	1,553	902	(224)	678	119	(33)	86	449	341	790
31	**TOTAL WATER LABOR COSTS**	**6,562**	**412**	**6,974**	**4,338**	**(52)**	**4,285**	**534**	**31**	**565**	**1,690**	**433**	**2,123**

0980

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Seminole / Dol Ray Manor

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

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(1)	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees		5,092	0	5,092	3,436	0	3,436	415	0	415	1,241	0	1,241
2	603 Salaries & Wages - Officers, Etc.		0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits		1,470	(501)	969	902	(248)	654	119	(40)	79	449	(213)	236
4	610 Purchased Water		0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power		3,231	0	3,231	3,210	0	3,210	0	0	0	21	0	21
6	616 Fuel for Power Purchased		0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals		54	0	54	54	0	54	0	0	0	0	0	0
8	620 Materials and Supplies		595	0	595	489	0	489	4	0	4	103	0	103
9	631 Contractual Services - Engr.		0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.		100	0	100	0	0	0	0	0	0	100	0	100
11	633 Contractual Services - Legal		41	0	41	0	0	0	0	0	0	41	0	41
12	634 Contractual Services - Mgmt. Fees		0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other		970	0	970	922	0	922	0	0	0	48	0	48
14	641 Rental of Building/Real Prop.		19	0	19	0	0	0	0	0	0	19	0	19
15	642 Rental of Equipment		1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense		547	0	547	546	0	546	1	0	1	1	0	1
17	656 Insurance - Vehicle		59	0	59	0	0	0	0	0	0	59	0	59
18	657 Insurance - General Liability		68	0	68	0	0	0	0	0	0	68	0	68
19	658 Insurance - Workman's Comp.		1	170	171	0	115	115	0	14	14	1	40	42
20	659 Insurance - Other		40	0	40	0	0	0	0	0	0	40	0	40
21	660 Advertising Expense		4	0	4	0	0	0	0	0	0	4	0	4
22	666 Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other		0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense		108	0	108	0	0	0	108	0	108	0	0	0
25	675 Miscellaneous Expenses		573	0	573	45	0	45	1	0	1	527	0	527
26	**TOTAL WATER O&M EXPENSES**		12,974	(331)	12,643	9,603	(132)	9,471	647	(26)	621	2,724	(173)	2,551
27	Total Labor		Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees		5,092	0	5,092	3,436	0	3,436	415	0	415	1,241	0	1,241
29	603 Salaries & Wages - Officers, Etc.		0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits		1,470	(501)	969	902	(248)	654	119	(40)	79	449	(213)	236
31	**TOTAL WATER LABOR COSTS**		6,562	(501)	6,061	4,338	(248)	4,090	534	(40)	494	1,690	(213)	1,477

0861

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 TOTAL O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-8 Salaries & Wages - Employees	235	525	320	371	397	364	316	572	338	474	451	731	5,092	0	5,092	329	5,420
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	87	161	108	105	113	107	94	179	100	133	131	153	1,470	(501)	969	83	1,553
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	250	258	256	267	295	266	253	244	262	257	319	306	3,231	0	3,231	2	3,233
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	0	12	0	0	0	21	0	0	21	0	0	54	0	54	2	56
8	620.1-8 Materials and Supplies	(46)	151	52	30	20	23	37	37	15	48	38	191	595	0	595	30	626
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-8 Contractual Services - Acct.	7	9	8	8	8	8	9	8	8	9	8	10	100	0	100	4	104
11	633.1-8 Contractual Services - Legal	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	2	43
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	44	44	44	389	136	4	29	68	29	30	56	96	970	0	970	37	1,007
14	641.1-8 Rental of Building/Real Prop.	1	2	2	2	2	2	2	2	2	2	1	2	19	0	19	10	29
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.1-8 Transportation Expense	35	134	27	47	41	27	19	34	25	70	46	41	547	0	547	23	570
17	656.1-8 Insurance - Vehicle	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	10	69
18	657.1-8 Insurance - General Liability	5	6	6	6	6	6	6	5	6	6	5	7	68	0	68	8	76
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	170	171	176	178
20	659.1-8 Insurance - Other	3	3	3	3	3	3	3	3	3	4	3	4	40	0	40	2	42
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	259	259
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-8 Bad Debt Expense	6	9	11	9	9	7	8	9	8	9	10	13	108	0	108	7	115
25	675.1-8 Miscellaneous Expenses	38	45	43	43	45	44	46	41	45	46	40	99	573	0	573	37	610
26	TOTAL WATER O&M EXPENSES	670	1,356	901	1,298	1,083	869	852	1,210	849	1,118	1,116	1,662	12,974	(331)	12,643	1,021	13,995

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	5,092	329	5,420
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,470	83	1,553
31	TOTAL WATER LABOR COSTS	6,562	412	6,974

0862

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	123	385	179	236	257	232	175	439	204	331	318	557	3,436	0	3,436	172	3,608
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	48	113	60	59	64	62	45	133	54	84	86	93	902	(248)	654	(224)	678
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	249	256	255	265	293	265	251	242	260	255	317	304	3,210	0	3,210	0	3,210
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	0	12	0	0	0	21	0	0	21	0	0	54	0	54	2	56
8	620.1-6 Materials and Supplies	(55)	142	44	21	11	14	28	29	6	39	30	180	489	0	489	18	506
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	40	40	40	385	132	0	25	64	25	26	52	92	922	0	922	33	955
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-6 Transportation Expense	35	134	27	47	41	27	19	34	25	70	46	41	546	0	546	20	565
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	115	115	120	120
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	45	45	0	45	2	47
26	TOTAL WATER DIRECT O&M EXPENSES	439	1,071	617	1,014	798	600	565	941	574	826	849	1,311	9,603	(132)	9,471	142	9,745

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,436	172	3,608
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	902	(224)	678
31	TOTAL WATER DIRECT LABOR COSTS	4,338	(52)	4,286

0863

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 CUSTOMER ACCTS. Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.7 Salaries & Wages - Employees	23	34	42	33	36	28	33	36	29	35	39	49	415	0	415	65	480
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	7	10	12	10	10	8	9	10	8	10	11	14	119	(40)	79	(33)	86
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	7	11
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	3
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	14	14	15	15
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	6	9	11	9	9	7	8	9	8	9	10	13	108	0	108	7	115
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	2	3
26	TOTAL WATER CUSTOMER ACCOUNTS	35	53	65	52	56	44	51	55	45	54	61	76	647	(26)	621	67	714

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	415	65	480
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	119	(33)	86
31	TOTAL WATER CUST ACCTS LABOR COSTS	534	31	565

0864

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 A & G				
Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	69	106	100	101	105	103	108	97	105	108	94	125	1,241	0	1,241	92	1,333
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	32	38	36	37	38	37	39	35	38	39	34	45	449	(213)	236	341	790
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21	0	22
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	7	9	8	8	9	8	9	8	9	9	8	10	103	0	103	6	109
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	7	9	8	8	8	8	9	8	8	9	8	10	100	0	100	4	104
11	633.8 Contractual Services - Legal	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	2	43
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	3	4	4	4	4	4	4	4	4	4	4	5	48	0	48	3	52
14	641.8 Rental of Building/Real Prop.	1	2	2	2	2	2	2	2	2	2	1	2	19	0	19	10	29
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
17	656.8 Insurance - Vehicle	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	10	69
18	657.8 Insurance - General Liability	5	6	6	6	6	6	6	5	6	6	5	7	68	0	68	8	76
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	40	42	42	43
20	659.8 Insurance - Other	3	3	3	3	3	3	3	3	3	4	3	4	40	0	40	2	42
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	259	259
23	667.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	38	45	42	43	45	44	46	41	44	46	40	53	527	0	527	33	560
26	TOTAL WATER A&G EXPENSES	196	232	219	222	230	225	237	214	230	238	206	275	2,724	(173)	2,551	812	3,536

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	1,241	92	1,333
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	449	341	790
31	TOTAL WATER A&G LABOR COSTS	1,690	433	2,123

0865

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	5,092	0	5,092	5,092	0	0	30	48	(8)	5,162	258	0	329	5,420
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	1,470	(501)	969	1,470	(501)	0	8	6	0	984	36	534	83	1,553
4 610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 615.1-8 Purchased Power	3,231	0	3,231	3,231	0	0	0	2	0	3,233	0	0	2	3,233
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	54	0	54	54	0	0	0	0	0	54	2	0	2	56
8 620.1-8 Materials and Supplies	595	0	595	595	0	0	1	7	0	604	22	0	30	626
9 631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.1-8 Contractual Services - Acct.	100	0	100	100	0	0	1	0	0	100	4	0	4	104
11 633.1-8 Contractual Services - Legal	41	0	41	41	0	0	1	0	0	42	2	0	2	43
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	970	0	970	970	0	0	2	0	0	971	35	0	37	1,007
14 641.1-8 Rental of Building/Real Prop.	19	0	19	19	0	0	0	9	0	28	1	0	10	29
15 642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
16 650.1-8 Transportation Expense	547	0	547	547	0	0	0	3	0	550	20	0	23	570
17 656.1-8 Insurance - Vehicle	59	0	59	59	0	0	2	6	0	66	2	0	10	69
18 657.1-8 Insurance - General Liability	68	0	68	68	0	0	1	3	0	73	3	0	8	76
19 658.1-8 Insurance - Workman's Comp.	1	170	171	1	170	0	0	0	0	172	6	0	176	178
20 659.1-8 Insurance - Other	40	0	40	40	0	0	0	0	0	40	1	0	2	42
21 660.1-8 Advertising Expense	4	0	4	4	0	0	0	0	0	4	0	0	0	5
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	259	0	0	0	259	0	0	259	259
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	108	0	108	108	0	0	0	7	0	115	0	0	7	115
25 675.1-8 Miscellaneous Expenses	573	0	573	573	0	0	9	7	0	589	21	0	37	610
26 TOTAL WATER O&M EXPENSES	12,974	(331)	12,643	12,974	(331)	259	55	98	(8)	13,048	413	534	1,021	13,995

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0986

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
								ALLOCATED LEHIGH COSTS							
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-6 Salaries & Wages - Employees	3,436		3,436	3,436						3,436	172		172	3,608
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	604.1-6 Employee Pensions & Benefits	902	(248)	654	902	(248)					654	24		(224)	678
4	610.1-6 Purchased Water	0		0	0						0			0	0
5	615.1-6 Purchased Power	3,210		3,210	3,210						3,210			0	3,210
6	616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7	618.1-6 Chemicals	54		54	54						54	2		2	56
8	620.1-6 Materials and Supplies	489		489	489						489	18		18	506
9	631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10	632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11	633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13	635.1-6 Contractual Services - Other	922		922	922						922	33		33	955
14	641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15	642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16	650.1-6 Transportation Expense	546		546	546						546	20		20	565
17	656.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
18	657.1-6 Insurance - General Liability	0		0	0						0	0		0	0
19	658.1-6 Insurance - Workman's Comp.	0	115	115	0	115					115	4		120	120
20	659.1-6 Insurance - Other	0		0	0						0	0		0	0
21	660.1-6 Advertising Expense	0		0	0						0	0		0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0			0	0
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0						0			0	0
24	670.1-6 Bad Debt Expense	0		0	0						0			0	0
25	675.1-6 Miscellaneous Expenses	45		45	45						45	2		2	47
26	TOTAL WATER DIRECT O&M EXPENSES	9,603	(132)	9,471	9,603	(132)	0	0	0	0	9,471	274	0	142	9,745

0987

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): *To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.*
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	415		415	415				46	(4)	457	23		65	480
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	119	(40)	79	119	(40)			4		83	3		(33)	86
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				2		2			2	2
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	4		4	4				6		10	0		7	11
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	1		1	1				3		3	0		3	3
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	14	14	0	14			0		14	1		15	15
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	108		108	108				7		115			7	115
25 675.7 Miscellaneous Expenses	1		1	1				2		3	0		2	3
26 TOTAL WATER CUST ACCT EXPENSES	647	(26)	621	647	(26)	0	0	70	(4)	697	27	0	67	714

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0868

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Dol Ray Manor

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.8 Salaries & Wages - Employees	1,241		1,241	1,241			30	2	(4)	1,270	63		92	1,333
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	449	(213)	236	449	(213)		8	3		247	9	534	341	790
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	21		21	21			0	0		22			0	22
6 *616.8 Fuel for Power Purchased*	*0*		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	103		103	103			1	1		105	4		6	109
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	100		100	100			1	0		100	4		4	104
11 633.8 Contractual Services - Legal	41		41	41			1	0		42	2		2	43
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	48		48	48			2	0		50	2		3	52
14 641.8 Rental of Building/Real Prop.	19		19	19			0	9		28	1		10	29
15 642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16 650.8 Transportation Expense	1		1	1			0	0		1	0		0	1
17 656.8 Insurance - Vehicle	59		59	59			2	6		66	2		10	69
18 657.8 Insurance - General Liability	68		68	68			1	3		73	3		8	76
19 658.8 Insurance - Workman's Comp.	1	40	42	1	40		0	0		42	2		42	43
20 659.8 Insurance - Other	40		40	40			0	0		40	1		2	42
21 660.8 Advertising Expense	4		4	4			*0*	*0*		4	0		0	5
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		259	0	0		259			259	259
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	527		527	527			9	5		540	20		33	560
26 TOTAL WATER A&G EXPENSES	2,724	(173)	2,551	2,724	(173)	259	55	28	(4)	2,890	112	534	812	3,536

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

6980

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	4,022		5,092	1,070	26.60%	4,191	901	21.49%
2	603.1-8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	11	(11)	-100.00%
3	604.1-8 Employee Pensions & Benefits	177		969	792	447.72%	184	785	425.61%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	3,317		3,231	(86)	-2.58%	3,457	(225)	-6.52%
6	616.1-8 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-8 Chemicals	81		54	(27)	-32.81%	84	(30)	-35.53%
8	620.1-8 Materials and Supplies	157		595	438	279.23%	164	432	263.92%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-94.93%	4	(4)	-95.13%
10	632.1-8 Contractual Services - Acct.	94		100	6	6.15%	98	2	1.86%
11	633.1-8 Contractual Services - Legal	20		41	21	102.86%	21	20	94.67%
12	634.1-8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	14	(14)	-100.00%
13	635.1-8 Contractual Services - Other	667		970	303	45.42%	695	275	39.55%
14	641.1-8 Rental of Building/Real Prop.	16		19	3	20.89%	17	3	16.01%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	125		547	422	337.47%	130	417	319.81%
17	656.1-8 Insurance - Vehicle	98		59	(39)	-39.96%	102	(43)	-42.38%
18	657.1-8 Insurance - General Liability	135		68	(67)	-49.27%	141	(72)	-51.32%
19	658.1-8 Insurance - Workman's Comp.	107		171	64	59.89%	112	60	53.43%
20	659.1-8 Insurance - Other	24		40	16	67.09%	25	15	60.34%
21	660.1-8 Advertising Expense	0		4	4	N.A.	0	4	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	997	(997)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-8 Bad Debt Expense	32		108	76	236.02%	33	74	222.45%
25	675.1-8 Miscellaneous Expenses	449		573	124	27.63%	468	105	22.48%
26	**TOTAL WATER O&M EXPENSES**	**10,509**		**12,643**	**2,134**	**20.31%**	**10,951**	**1,692**	**15.45%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,552**		**12,643**	**3,091**	**32.36%**	**9,954**	**2,689**	**21.27%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the last year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	1,729		3,436	1,706	98.66%	1,802	1,634	90.64%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	78		654	576	758.51%	79	575	724.80%
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	3,284		3,210	(74)	-2.26%	3,422	(212)	-6.20%
6	616.1-6 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-6 Chemicals	81		54	(27)	-32.81%	84	(30)	-35.53%
8	620.1-6 Materials and Supplies	124		489	365	294.04%	129	359	278.13%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	400		922	521	130.27%	417	504	120.97%
14	641.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	121		546	424	350.05%	126	419	331.87%
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		115	115	N.A.	0	115	N.A.
20	659.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	1		45	44	4522.45%	1	44	4335.78%
26	**TOTAL WATER O&M EXPENSES**	**5,820**		**9,471**	**3,651**	**62.73%**	**6,085**	**3,406**	**56.16%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,820**		**9,471**	**3,651**	**62.73%**	**6,085**	**3,406**	**35.96%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	1,006		415	(590)	-58.72%	1,048	(633)	-60.39%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	48		79	31	65.38%	50	29	58.70%
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	3		4	1	27.02%	3	1	21.89%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			14	14	N.A.	0	14	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	32		106	76	236.02%	33	74	222.45%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**1,088**		**621**	**(467)**	**-42.94%**	**1,134**	**(513)**	**-45.25%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,088**		**621**	**(467)**	**-42.94%**	**1,134**	**(513)**	**-82.64%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (6XX.8)

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	1,287		1,241	(46)	-3.59%	1,341	(100)	-7.46%
2	603.8 Salaries & Wages - Officers, Etc.	11		0	(11)	-100.00%	11	(11)	-100.00%
3	604.8 Employee Pensions & Benefits	53		236	183	344.95%	55	181	326.98%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	33		21	(12)	-35.34%	34	(13)	-37.95%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	30		103	73	244.19%	31	72	230.29%
9	631.8 Contractual Services - Engr.	4		0	(4)	-94.93%	4	(4)	-95.13%
10	632.8 Contractual Services - Acct.	94		100	6	6.15%	98	2	1.86%
11	633.8 Contractual Services - Legal	20		41	21	102.86%	21	20	94.67%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	14	(14)	-100.00%
13	635.8 Contractual Services - Other	267		46	(216)	-81.85%	278	(230)	-82.58%
14	641.8 Rental of Building/Real Prop.	16		19	3	20.89%	17	3	16.01%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(3)	-86.22%	4	(3)	-86.77%
17	656.8 Insurance - Vehicle	98		59	(39)	-39.96%	102	(43)	-42.38%
18	657.8 Insurance - General Liability	135		68	(67)	-49.27%	141	(72)	-51.32%
19	658.8 Insurance - Workman's Comp.	107		42	(65)	-61.03%	112	(70)	-62.61%
20	659.8 Insurance - Other	24		40	16	67.09%	25	15	60.34%
21	660.8 Advertising Expense			4	4	N.A.	0	4	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	957		0	(957)	-100.00%	997	(997)	-100.00%
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	448		527	79	17.63%	467	60	12.88%
26	**TOTAL WATER O&M EXPENSES**	**3,601**		**2,551**	**(1,049)**	**-29.15%**	**3,752**	**(1,201)**	**-32.01%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,644**		**2,551**	**(92)**	**-3.50%**	**2,755**	**(204)**	**-7.98%**
28	**Average ERC's**	**77**		**77**	**0**	**0.00%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**4.21%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 23511.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	901	21.49%	
2	603.1-S Salaries & Wages - Officers, Etc.	(11)	-100.00%	
3	604.1-S Employee Pensions & Benefits	785	425.61%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(225)	-6.52%	
6	616.1-S Fuel for Power Purchased	(3)	-100.00%	
7	618.1-S Chemicals	(30)	-35.53%	
8	620.1-S Materials and Supplies	432	263.92%	
9	631.1-S Contractual Services - Engr.	(4)	-95.13%	
10	632.1-S Contractual Services - Acct.	2	1.86%	
11	633.1-S Contractual Services - Legal	20	94.67%	
12	634.1-S Contractual Services - Mgmt. Fees	(14)	-100.00%	
13	635.1-S Contractual Services - Other	275	39.55%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	3	16.01%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	1	N.A.	
16	650.1-S Transportation Expense	417	319.81%	
17	656.1-S Insurance - Vehicle	(43)	-42.38%	
18	657.1-S Insurance - General Liability	(72)	-51.32%	
19	658.1-S Insurance - Workman's Comp.	60	53.43%	
20	659.1-S Insurance - Other	15	60.34%	
21	660.1-S Advertising Expense	4	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(997)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	74	222.45%	
25	675.1-S Miscellaneous Expenses	105	22.48%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	1,692	15.45%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide a complete list of outside services which were incurred during the test year. *List by type of service*, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if *appropriate*. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

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

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

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) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$1,035
Total Projected Rate Case Expense	1,772,200	1,035
Annual Amortization Over 4 Years	**$443,050**	**$259**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	59
% of Total	100%	0.0584%

(A detailed allocation schedule is contained in Volume I of the MFR's)

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: SSU / Seminole / Dol Ray Manor

FPSC

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	There were no major maintenance projects that exceeded 2% of test year revenues per system.			

ALLOCATION OF EXPENSES - 1991

Company: SSU / Seminole / Del Ray Manor

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	*Average No. of Customers (Total Company)*	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	401	40	2.50%	10	0	10
4	339.1 Other Plant & Misc.	1,206	25	4.00%	48	0	48
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	15	0	N.A.	0	0	0
7	304.2 Structures & Improvements	3,379	33	3.03%	102	0	102
8	305.2 Collect. & Impound.	17,208	50	2.00%	344	0	344
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	1,704	30	3.33%	57	0	57
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	13	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	6	20	5.00%	0	0	0
14	311.2 Pumping Equipment	15,233	20	5.00%	762	0	762
15	339.2 Other Plant & Misc.	268	25	4.00%	11	0	11
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	N.A.	0	0	0
18	304.3 Structures & Improvements	3,594	33	3.03%	109	0	109
19	320.3 Water Treatment Eq.	2,422	22	4.55%	110	0	110
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1	0	N.A.	0	0	0
23	304.4 Structures & Improvements	0	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	58	37	2.70%	2	0	2
25	331.4 Transm. & Distribution	18,684	43	2.33%	435	0	435
26	333.4 Services	876	40	2.50%	22	0	22
27	334.4 Meters & Meter Insallation	9,543	20	5.00%	477	0	477
28	335.4 Hydrants	104	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	204	25	4.00%	8	0	8
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	310	0	N.A.	0	0	0
32	304.5 Structures & Improvements	1,539	40	2.50%	38	0	38
33	340.5 Office Furniture & Equipment	790	15	6.67%	53	0	53
34	340.51 Computer Equipment	1,220	6	16.67%	203	0	203
35	341.5 Transportation Equipment	1,049	6	16.67%	175	0	175
36	342.5 Stores Equipment	9	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	397	16	6.25%	25	0	25
38	344.5 Laboratory Equipment	88	15	6.67%	6	0	6
39	345.5 Power Operated Equipment	518	12	8.33%	43	0	43
40	346.5 Communication Equipment	163	10	10.00%	16	0	16
41	347.5 Miscellaneous Equipment	55	15	6.67%	4	0	4
42	348.5 Other Tangible Plant	43	10	10.00%	4	0	4
43							
44	**INTANGIBLE PLANT**	1,607		3.63%	58	0	58
45	**SUPPLY & PUMPING**	37,826		3.37%	1,276	0	1,276
46	**WATER TREATMENT PLANT**	6,017		3.64%	219	0	219
47	**TRANSM. & DISTRIBUTION**	29,470		3.21%	946	0	946
48	**GENERAL PLANT**	6,181		9.19%	568	0	568
49							
51	**TOTAL DEPRECIATION EXPENSE**	**81,100**		**3.78%**	**3,067**	**0**	**3,067**
52	**AMORTIZATION OF CIAC**				**(377)**	**0**	**(377)**
53	**NON-USED AND USEFUL**				**0**	**0**	**0**
54	**NET DEPRECIATION EXPENSE - WATER**				**2,690**	**0**	**2,690**

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Dol Ray Manor

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

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE				
			1991 CIAC Amortization Expense		
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.41%	0	0	0
2 Line/Main Extension Fees	0	2.34%	0	0	0
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	11,326	3.33%	377	0	377
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	11,326		377	0	377

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	3,379	102	3.03%
3	305.2 Collect. & Impound.	17,208	344	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	1,704	57	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	13	0	2.86%
8	310.2 Power Generation Eq.	6	0	5.00%
9	311.2 Pumping Equipment	15,233	762	5.00%
10	339.2 Other Plant & Misc.	268	11	4.00%
11	304.3 Structures & Improvements	3,594	109	3.03%
12	320.3 Water Treatment Eq.	2,422	110	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	58	2	2.70%
15	**COMPOSITE RATE**	43,885	1,497	**3.41%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	18,684	435	2.33%
19	335.4 Hydrants	104	2	2.22%
20	339.4 Other Plant & Misc.	204	8	4.00%
21	**COMPOSITE RATE**	18,992	445	**2.34%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	9,543	477	5.00%
24	**COMPOSITE RATE**	9,543	477	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	876	22	2.50%
27	**COMPOSITE RATE**	876	22	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	43,885	1,497	3.41%
30	Line / Main Extension Fees & Contri. lines (Line 21)	18,992	445	2.34%
31	Meter Installation Fees (Line 24)	9,543	477	5.00%
32	Service Installation Fees (Line 27)	876	22	2.50%
33	**COMPOSITE RATE**	73,295	2,441	**3.33%**

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	10	0	10	0.00%	0
4 339.1 Other Plant & Misc.	48	0	48	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	102	0	102	0.00%	0
8 305.2 Collect. & Impound.	344	0	344	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	57	0	57	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	0	0	0	0.00%	0
13 310.2 Power Generation Eq.	0	0	0	0.00%	0
14 311.2 Pumping Equipment	762	0	762	0.00%	0
15 339.2 Other Plant & Misc.	11	0	11	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	109	0	109	0.00%	0
19 320.3 Water Treatment Eq.	110	0	110	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservoirs	2	0	2	0.00%	0
25 331.4 Transm. & Distribution	435	0	435	0.00%	0
26 333.4 Services	22	0	22	0.00%	0
27 334.4 Meters & Meter Installation	477	0	477	0.00%	0
28 335.4 Hydrants	2	0	2	0.00%	0
29 339.4 Other Plant & Misc.	8	0	8	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	38	0	38	0.00%	0
33 340.5 Office Furniture & Equipment	53	0	53	0.00%	0
34 340.51 Computer Equipment	203	0	203	0.00%	0
35 341.5 Transportation Equipment	175	0	175	0.00%	0
36 342.5 Stores Equipment	0	0	0	0.00%	0
37 343.5 Tools, Shop & Garage	25	0	25	0.00%	0
38 344.5 Laboratory Equipment	6	0	6	0.00%	0
39 345.5 Power Operated Equipment	43	0	43	0.00%	0
40 346.5 Communication Equipment	16	0	16	0.00%	0
41 347.5 Miscellaneous Equipment	4	0	4	0.00%	0
42 348.5 Other Tangible Plant	4	0	4	0.00%	0
43					
44 **INTANGIBLE PLANT**	58	0	58		0
45 **SUPPLY & PUMPING**	1,276	0	1,276		0
46 **WATER TREATMENT PLANT**	219	0	219		0
47 **TRANSM. & DISTRIBUTION**	946	0	946		0
48 **GENERAL PLANT**	568	0	568		0
49					
51 **TOTAL**	3,067	0	3,067		0
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.00%	

23-Apr-92

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	840	(128)	712	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	840	(127)	713		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	439	439		
6		0	0	0		
7	**TOTAL**	0	439	439		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		115	0	115		
11		0	0	0		
12	**TOTAL**	115	0	115		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	955	312	1,267		B-1 (W)
19	***TOTAL TAXES OTHER (PRESENT INCOME) FINAL***	955	313	1,268		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Del Ray Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income.

FPSC
Schedule: B-16 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	18,683	(2,839)	15,824	18,683	(2,819)	15,844	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	12,974	(331)	12,643	12,974	1,021	13,995	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,690	0	2,690	2,690	0	2,690	B-13 (W)	-
6 Amortization	447	0	447	447	0	447	B-18 (W)	-
7 Taxes Other Than Income	955	313	1,268	955	313	1,268	B-15 (W)	-
8 Pre Tax Operating Expenses	17,066	(18)	17,048	17,066	1,333	18,399	-	-
9 **TOTAL PRE-TAX INCOME**	**1,597**	**(2,821)**	**(1,224)**	**1,597**	**(4,153)**	**(2,555)**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	1,597	(2,821)	(1,224)	1,597	(4,153)	(2,555)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	53,564	(162)	53,402	53,564	7	53,571	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,107	(9)	3,097	3,107	0	3,107	-	-
17 Total Taxable Income	(1,509)	(2,812)	(4,321)	(1,509)	(4,153)	(5,663)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**(568)**	**(1,058)**	**(1,626)**	**(568)**	**(1,563)**	**(2,131)**	-	-
20 Less:								
21 Parent Debt Adjustment	156	0	156	156	0	156	C-9 (W)	-
22 Investment Tax Credit	31	0	31	31	0	31	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**(755)**	**(1,058)**	**(1,813)**	**(755)**	**(1,563)**	**(2,318)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Del Ray Manor

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

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

Line No.	(1) WATER Description	(2) 1991 Avg. Adj. Aqu. Adj. Balance	(3) Last Authorized Amort. Rate Order No.23511	(4) 1991 Aquisition Adjustment Amort. Exp. Per Books	(5) Adjustment	(6) Adjusted Aqu. Adj. Amortization	(7) Supporting Schedules	(8) Recap Schedules
1	Total Amortization Expense	12,875	3.47%	447	0	447		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3	**NET AMORTIZATION EXPENSE**			447	0	447		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE

Line No.	(1) Description	(2) Per Books	(3) Adjustment	(4) Adjusted Aqu. Adj. Amortization	(5) Supporting Schedules	(6) Recap Schedules
1	Total Amortization Expense	447	0	447	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.00%	0.00%	0.00%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above