SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.

FILED
DEC 13 1996
JON S. W[illegible]ER
Clerk Dist[illegible] of Appeal
First D[illegible]

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

ORIG.
FILE COPY

VOLUME II
BOOK 2 OF 11

WATER MINIMUM FILING REQUIREMENTS

Containing

EDULES A & B - RATE BASE AND OPERATING INCOME
for
Druid Hills through Holiday Haven

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE
04726 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 2 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
Druid Hills	Seminole	1 - 27	28 - 59
East Lake Harris Estates	Lake	60 - 86	87 - 118
Fern Park	Seminole	119 - 145	146 - 177
Fern Terrace	Lake	178 - 204	205 - 236
Fisherman's Haven	Martin	237 - 263	264 - 295
Fountains	Osceola	296 - 322	323 - 354
Fox Run	Martin	355 - 381	382 - 413
Friendly Center	Lake	414 - 440	441 - 472
Golden Terrace	Citrus	473 - 499	500 - 531
Gospel Island Estates	Citrus	532 - 558	559 - 590
Grand Terrace	Lake	591 - 617	618 - 649
Harmony Homes	Seminole	650 - 676	677 - 708
Hermits Cove	Putnam	709 - 735	736 - 767
Hobby Hills	Lake	768 - 794	795 - 826
Holiday Haven	Lake	827 - 853	854 - 885

Water Rate Base

Historical Test Year Ended 12/31/91

Druid Hills - 334

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Druid 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	302,807	(238)	302,569	A-5 (W)
2	Utility Land & Land Rights	1,393	0	1,393	A-5 (W)
3	Non-Used & Useful	(1,839)	0	(1,839)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(90,706)	(213)	(90,919)	A-9 (W)
6	CIAC	(44,409)	0	(44,409)	A-12 (W)
7	Accumulated Amortization of CIAC	27,042	0	27,042	A-14 (W)
8	Acquisition Adjustments	26,000	0	26,000	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(8,483)	0	(8,483)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(2,703)	0	(2,703)	C-7 (W)
12	Working Capital Allowance	4,332	511	4,843	A-17 (W)
13	**TOTAL WATER RATE BASE**	**213,434**	**60**	**213,494**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Druid 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	302,807	(238)	302,569	A-5 (W)
2	Utility Land & Land Rights	1,393	0	1,393	A-5 (W)
3	Non-Used & Useful	(1,839)	0	(1,839)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(90,706)	(213)	(90,919)	A-9 (W)
6	CIAC	(44,409)	0	(44,409)	A-12 (W)
7	Accumulated Amortization of CIAC	27,042	0	27,042	A-14 (W)
8	Acquisition Adjustments	26,000	0	26,000	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(8,483)	0	(8,483)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(2,703)	0	(2,703)	C-7 (W)
12	Working Capital Allowance	4,332	(132)	4,200	A-17 (W)
13	**TOTAL WATER RATE BASE**	**213,434**	**(583)**	**212,851**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Druid 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 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.	(682)	206	(238)	A-5 (W)
3					
4	2.				
5					
6					
7		(682)	206	(238)	
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.	105	105	105	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to *recordadditional*	0	(636)	(318)	
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		105	(531)	(213)	
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 / Druid 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 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).	(132)	(132)	(132)	A-17 (W)
38					
39	2.				
40					
41					
42		(132)	(132)	(132)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	511	511	511	A-17 (W)
45					
46	2.				
47					
48					
49		511	511	511	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(709)	(457)	(583)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(66)	187	60	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Druid 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 23511 ENDED 04/30/89**	273,556
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 / Druid 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	**4/30/89 BALANCE**	273,556
17	1989 Additions	4,830
18	1989 Retirements	0
19	1989 Adjustments	14
20	1989 Net Additions	4,844
21	**12/31/89 BALANCE**	278,400
22	1990 Additions (A/C 101)	23,618
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	23,618
27	**12/31/90 BALANCE**	302,018
28	1990 General Plant Reallocation Adjustments *	(18,713)
29	**12/31/90 ADJUSTED BALANCE**	283,305
30	1991 Additions (A/C 101)	41,789
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	206
34	1991 Net Additions	41,995
35	**12/31/91 BALANCE**	325,300

* 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 / Druid 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 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	682	(889)	0	(206)	(682)	206	(0)	238	(238)	0
3 302.1 Franchises	548	0	0	548	0	0	548	548	0	548
4 339.1 Other Plant & Misc.	1,746	0	0	1,746	0	0	1,746	1,746	0	1,746
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	62	0	0	62	0	0	62	62	0	62
7 304.2 Structures & Improvements	8,961	0	0	8,961	0	0	8,961	8,961	0	8,961
8 305.2 Collect. & Impound.	20,270	0	0	20,270	0	0	20,270	20,270	0	20,270
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	3,837	0	0	3,837	0	0	3,837	3,837	0	3,837
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	57	0	0	57	0	0	57	57	0	57
13 310.2 Power Generation Eq.	24,168	3,611	0	27,779	0	0	27,779	25,974	0	25,974
14 311.2 Pumping Equipment	47,682	0	0	47,682	0	0	47,682	47,682	0	47,682
15 339.2 Other Plant & Misc.	205	0	0	205	0	0	205	205	0	205
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	3	0	0	3	0	0	3	3	0	3
18 304.3 Structures & Improvements	16,236	0	0	16,236	0	0	16,236	16,236	0	16,236
19 320.3 Water Treatment Eq.	8,474	0	0	8,474	0	0	8,474	8,474	0	8,474
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	4	0	0	4	0	0	4	4	0	4
23 304.4 Structures & Improvements	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservoirs	56,620	0	0	56,620	0	0	56,620	56,620	0	56,620
25 331.4 Transm. & Distribution	37,316	24,439	0	61,755	0	0	61,755	49,535	0	49,535
26 333.4 Services	2,990	8,804	0	11,794	0	0	11,794	7,392	0	7,392
27 334.4 Meters & Meter Insallation	27,074	854	0	27,928	0	0	27,928	27,501	0	27,501
28 335.4 Hydrants	349	2,949	0	3,298	0	0	3,298	1,823	0	1,823
29 339.4 Other Plant & Misc.	630	0	0	630	0	0	630	630	0	630
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	1,346	(45)	0	1,301	0	0	1,301	1,324	0	1,324
32 304.5 Structures & Improvements	6,493	160	0	6,653	0	0	6,653	6,573	0	6,573
33 340.5 Office Furniture & Equipme	3,345	54	0	3,400	0	0	3,400	3,372	0	3,372
34 340.51 Computer Equipment	4,410	1,600	0	6,010	0	0	6,010	5,210	0	5,210
35 341.5 Transportation Equipment	4,313	333	0	4,645	0	0	4,645	4,479	0	4,479
36 342.5 Stores Equipment	33	8	0	41	0	0	41	37	0	37
37 343.5 Tools, Shop & Garage	1,713	(32)	0	1,681	0	0	1,681	1,697	0	1,697
38 344.5 Laboratory Equipment	363	25	0	389	0	0	389	376	0	376
39 345.5 Power Operated Equipment	2,312	(199)	0	2,113	0	0	2,113	2,213	0	2,213
40 346.5 Communication Equipment	672	53	0	725	0	0	725	698	0	698
41 347.5 Miscellaneous Equipment	210	54	0	263	0	0	263	237	0	237
42 348.5 Other Tangible Plant	180	9	0	189	0	0	189	185	0	185
43										
44 **INTANGIBLE PLANT**	2,976	(889)	0	2,088	(682)	206	2,294	2,532	(238)	2,294
45 **SUPPLY & PUMPING**	105,242	3,611	0	108,853	0	0	108,853	107,048	0	107,048
46 **WATER TREATMENT PLANT**	24,713	0	0	24,713	0	0	24,713	24,713	0	24,713
47 **TRANSM. & DISTRIBUTION**	124,984	37,045	0	162,029	0	0	162,029	143,507	0	143,507
48 **GENERAL PLANT**	25,389	2,022	0	27,411	0	0	27,411	26,400	0	26,400
49										
50 **TOTAL PLANT IN SERVICE**	283,305	41,789	0	325,094	(682)	206	325,300	304,199	(238)	303,961
51 **LAND & LAND RIGHTS**	1,415	(45)	0	1,370	0	0	1,370	1,393	0	1,393
52 TOTAL PIS LESS LAND	281,890	41,834	0	323,724	(682)	206	323,930	302,807	(238)	302,569

*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 / Druid 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	548	0	0	548	0%	0
4	339.1 Other Plant & Misc.	1,746	0	0	1,746	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	62	0	0	62	0%	0
7	304.2 Structures & Improvements	8,961	0	0	8,961	0%	0
8	305.2 Collect. & Impound.	20,270	0	0	20,270	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	3,837	0	0	3,837	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	57	0	0	57	0%	0
13	310.2 Power Generation Eq.	25,974	0	0	25,974	0%	0
14	311.2 Pumping Equipment	47,682	0	0	47,682	0%	0
15	339.2 Other Plant & Misc.	205	0	0	205	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	3	0	0	3	0%	0
18	304.3 Structures & Improvements	16,236	0	0	16,236	0%	0
19	320.3 Water Treatment Eq.	8,474	0	0	8,474	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	4	0	0	4	0%	0
23	304.4 Structures & Improvements	1	0	0	1	0%	0
24	330.4 Distr. Reservioirs	56,620	0	0	56,620	3%	1,960
25	331.4 Transm. & Distribution	49,535	0	0	49,535	0%	0
26	333.4 Services	7,392	0	0	7,392	0%	0
27	334.4 Meters & Meter Insallation	27,501	0	0	27,501	0%	0
28	335.4 Hydrants	1,823	0	0	1,823	0%	0
29	339.4 Other Plant & Misc.	630	0	0	630	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,324	0	0	1,324	0%	0
32	304.5 Structures & Improvements	6,573	0	0	6,573	0%	0
33	340.5 Office Furniture & Equipment	3,372	0	0	3,372	0%	0
34	340.51 Computer Equipment	5,210	0	0	5,210	0%	0
35	341.5 Transportation Equipment	4,479	0	0	4,479	0%	0
36	342.5 Stores Equipment	37	0	0	37	0%	0
37	343.5 Tools, Shop & Garage	1,697	0	0	1,697	0%	0
38	344.5 Laboratory Equipment	376	0	0	376	0%	0
39	345.5 Power Operated Equipment	2,213	0	0	2,213	0%	0
40	346.5 Communication Equipment	698	0	0	698	0%	0
41	347.5 Miscellaneous Equipment	237	0	0	237	0%	0
42	348.5 Other Tangible Plant	185	0	0	185	0%	0
43							
44	**INTANGIBLE PLANT**	2,294	0	0	2,294		0
45	**SUPPLY & PUMPING**	107,048	0	0	107,048		0
46	**WATER TREATMENT PLANT**	24,713	0	0	24,713		0
47	**TRANSM. & DISTRIBUTION**	143,507	0	0	143,507		1,960
48	**GENERAL PLANT**	26,400	0	0	26,400		0
49							
50	**TOTAL PLANT IN SERVICE**	303,961	0	0	303,961		1,960
51	**LAND & LAND RIGHTS**	1,393	0	0	1,393		0
52	**TOTAL PIS LESS LAND**	302,569	0	0	302,569		1,960
53					Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =	0.64%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Druid 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	1,960	0	1,960	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(264)	0	(264)	A-9 (W)
4 Other (Net Aquisition Adjustments)	143	0	143	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	1,839	0	1,839	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Druid 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)

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**	73,101
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 / Druid 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	**4/30/89 BALANCE**	73,101
17	1989 Additions	7,354
18	1989 Retirements	0
19	1989 Adjustments	1
20	1989 Net Additions	7,355
21	**12/31/89 BALANCE**	80,456
22	1990 Additions	11,559
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	11,559
26	**12/31/90 BALANCE**	92,015
27	1990 General Plant Reallocation Adjustments *	(7,405)
28	**12/31/90 ADJUSTED BALANCE**	84,610
29	1991 Additions	12,192
30	1991 Retirements	0
31	1991 Adjustments	531
32	1991 Net Additions	12,722
33	**12/31/91 BALANCE**	97,333

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Druid 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	105	0	105	(105)	(105)	0	105	(105)	0
3 302.1 Franchises	187	14	200	0	0	200	194	0	194
4 339.1 Other Plant & Misc.	748	70	818	0	0	818	783	0	783
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	3,016	272	3,287	0	0	3,287	3,151	0	3,151
8 305.2 Collect. & Impound.	6,883	405	7,289	0	0	7,289	7,086	0	7,086
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,591	128	1,719	0	0	1,719	1,655	0	1,655
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	7	2	8	0	0	8	7	0	7
13 310.2 Power Generation Eq.	606	1,299	1,905	0	0	1,905	1,255	0	1,255
14 311.2 Pumping Equipment	23,428	2,384	25,812	0	0	25,812	24,620	0	24,620
15 339.2 Other Plant & Misc.	107	8	115	0	0	115	111	0	111
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	1,932	492	2,424	0	0	2,424	2,178	0	2,178
19 320.3 Water Treatment Eq.	2,613	385	2,998	0	0	2,998	2,806	0	2,806
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	6,871	1,530	8,402	0	0	8,402	7,636	0	7,636
25 331.4 Transm. & Distribution	13,699	1,152	14,851	0	0	14,851	14,275	0	14,275
26 333.4 Services	1,073	185	1,258	0	0	1,258	1,165	0	1,165
27 334.4 Meters & Meter Insallation	13,179	1,375	14,554	0	0	14,554	13,867	0	13,867
28 335.4 Hydrants	91	41	131	0	0	131	111	0	111
29 339.4 Other Plant & Misc.	172	25	197	0	0	197	185	0	185
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	858	164	1,023	0	0	1,023	940	0	940
33 340.5 Office Furniture & Equipment	1,079	225	1,304	0	0	1,304	1,192	0	1,192
34 340.51 Computer Equipment	554	868	1,422	0	636	2,058	988	318	1,306
35 341.5 Transportation Equipment	2,728	746	3,474	0	0	3,474	3,101	0	3,101
36 342.5 Stores Equipment	10	2	12	0	0	12	11	0	11
37 343.5 Tools, Shop & Garage	774	106	880	0	0	880	827	0	827
38 344.5 Laboratory Equipment	162	25	187	0	0	187	175	0	175
39 345.5 Power Operated Equipment	1,768	184	1,952	0	0	1,952	1,860	0	1,860
40 346.5 Communication Equipment	258	70	328	0	0	328	293	0	293
41 347.5 Miscellaneous Equipment	37	16	53	0	0	53	45	0	45
42 348.5 Other Tangible Plant	74	18	92	0	0	92	83	0	83
43									
44 **INTANGIBLE PLANT**	1,040	84	1,123	(105)	(105)	1,018	1,082	(105)	977
45 **SUPPLY & PUMPING**	35,638	4,497	40,135	0	0	40,135	37,886	0	37,886
46 **WATER TREATMENT PLANT**	4,545	877	5,422	0	0	5,422	4,984	0	4,984
47 **TRANSM. & DISTRIBUTION**	35,085	4,308	39,393	0	0	39,393	37,239	0	37,239
48 **GENERAL PLANT**	8,303	2,426	10,728	0	636	11,364	9,515	318	9,833
49									
50 **TOTAL WATER ACCUM. DEP.**	84,610	12,192	96,802	(105)	531	97,333	90,706	213	90,919

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Druid 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%	0
3 302.1 Franchises	194	0	194	0%	0
4 339.1 Other Plant & Misc.	783	0	783	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	3,151	0	3,151	0%	0
8 305.2 Collect. & Impound.	7,086	0	7,086	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	1,655	0	1,655	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.	1,255	0	1,255	0%	0
14 311.2 Pumping Equipment	24,620	0	24,620	0%	0
15 339.2 Other Plant & Misc.	111	0	111	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	2,178	0	2,178	0%	0
19 320.3 Water Treatment Eq.	2,806	0	2,806	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	7,636	0	7,636	3%	264
25 331.4 Transm. & Distribution	14,275	0	14,275	0%	0
26 333.4 Services	1,165	0	1,165	0%	0
27 334.4 Meters & Meter Insallation	13,867	0	13,867	0%	0
28 335.4 Hydrants	111	0	111	0%	0
29 339.4 Other Plant & Misc.	185	0	185	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	940	0	940	0%	0
33 340.5 Office Furniture & Equipment	1,192	0	1,192	0%	0
34 340.51 Computer Equipment	1,306	0	1,306	0%	0
35 341.5 Transportation Equipment	3,101	0	3,101	0%	0
36 342.5 Stores Equipment	11	0	11	0%	0
37 343.5 Tools, Shop & Garage	827	0	827	0%	0
38 344.5 Laboratory Equipment	175	0	175	0%	0
39 345.5 Power Operated Equipment	1,860	0	1,860	0%	0
40 346.5 Communication Equipment	293	0	293	0%	0
41 347.5 Miscellaneous Equipment	45	0	45	0%	0
42 348.5 Other Tangible Plant	83	0	83	0%	0
43					
44 **INTANGIBLE PLANT**	977	0	977		0
45 **SUPPLY & PUMPING**	37,886	0	37,886		0
46 **WATER TREATMENT PLANT**	4,984	0	4,984		0
47 **TRANSM. & DISTRIBUTION**	37,239	0	37,239		264
48 **GENERAL PLANT**	9,833	0	9,833		0
49					
50 **TOTAL**	90,919	0	90,919		264
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.29%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Druid 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 23511 ENDED 04/30/89**	**44,146**
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 / Druid 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	**4/30/89 BALANCE**	**44,146**
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	**44,146**
22	1990 Additions	225
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	225
26	**12/31/90 BALANCE**	**44,371**
27	1991 Additions	75
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	75
31	**12/31/91 BALANCE**	**44,446**

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

Company: SSU / Seminole / Druid 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	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	225	75	300	0	0	300	263	0	263
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	44,146	0	44,146	0	0	44,146	44,146	0	44,146
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	44,371	75	44,446	0	0	44,446	44,409	0	44,409

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Druid 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 23511 ENDED 04/30/89**	23,640
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 / Druid 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	**4/30/89 BALANCE**	23,640
17	1989 Additions	1,060
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,060
21	**12/31/89 BALANCE**	24,700
22	1990 Additions	1,559
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,559
26	**12/31/90 BALANCE**	26,259
27	1991 Additions	1,566
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,566
31	**12/31/91 BALANCE**	27,825

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Seminole / Druid 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	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	6	13	19	0	0	19	12	0	12
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	26,253	1,553	27,806	0	0	27,806	27,030	0	27,030
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	**26,259**	**1,566**	**27,825**	**0**	**0**	**27,825**	**27,042**	**0**	**27,042**

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Druid 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 / Seminole / Druid 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 / Seminole / Druid 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 / Seminole / Druid 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	34,655	(1,055)	33,599	34,655	4,090	38,745	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	**4,332**	**(132)**	**4,200**	**4,332**	**511**	**4,843**	

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	2,682,417	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**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Seminole / Druid 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. 23511 ENDED 4/30/89**	26,000	**BALANCE PER ORDER NO. 23511 ENDED 4/30/89**	(6,529)
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	26,000	**4/30/89 Adjusted Balance**	(6,529)
			Amortization from 5/1/89 thru 12/31/90	(1,503)
4	**12/31/91 BALANCE**	26,000	**12/31/90 BALANCE**	(8,032)
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	26,000	1991 Amortization Expense	(902)
6			**12/31/91 BALANCE**	(8,934)
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	(8,483)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	26,000	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.64%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	168	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	(8,483)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.29%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	(25)	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	143	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Druid Hills - 334

Seminole County (SSU)

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

Company: SSU / Seminole / Druid 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	60,765	1,156	61,921	23,896	85,817	38.59%	B-4, B-3 (W)
3 Other Revenues	685	55	740	0	740		B-4 (W)
4 TOTAL OPERATING REVENUES	61,450	1,211	62,661	23,896	86,557		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	34,655	4,090	38,745	0	38,745		B-5 (W)
6 Depreciation, net of CIAC Amort.	10,572	0	10,572	0	10,572		B-13 (W)
7 Amortization	898	0	898	0	898		B-18 (W)
8 Taxes Other Than Income	3,271	1,061	4,332	1,075	5,408		B-15, B-3 (W)
9 Provision For Income Taxes	(671)	(1,484)	(2,355)	8,587	6,233		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	48,526	3,667	52,193	9,663	61,856		
11 NET OPERATING INCOME:	12,924	(2,456)	10,468	14,233	24,701		
12 RATE BASE	213,434		213,494		213,494		A-1 (W)
13 RATE OF RETURN	6.06%		4.90%		11.57%		D-1 (W)

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

Company: SSU / Seminole / Druid 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	60,765	1,156	61,921	18,639	80,560	30.10%	B-4, B-3 (W)
3 Other Revenues	685	0	685	0	685		B-4 (W)
4 TOTAL OPERATING REVENUES	61,450	1,156	62,606	18,639	81,245		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	34,655	(1,055)	33,599	0	33,599		B-5 (W)
6 Depreciation, net of CIAC Amort.	10,572	0	10,572	0	10,572		B-13 (W)
7 Amortization	898	0	898	0	898		B-18 (W)
8 Taxes Other Than Income	3,271	1,059	4,330	839	5,169		B-15, B-3 (W)
9 Provision For Income Taxes	(871)	446	(425)	6,698	6,273		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	48,526	449	48,975	7,537	56,512		
11 NET OPERATING INCOME:	12,924	708	13,631	11,102	24,733		
12 RATE BASE	213,434		212,851		212,851		A-1 (W)
13 RATE OF RETURN	6.06%		6.40%		11.62%		D-1 (W)

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

Company: SSU / Seminole / Druid 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	212,851		213,494		A-1 (W)	-
5	Required Income (L3 x L4)	24,733		24,701		-	-
6	Adjusted Income under Present Rates	13,631		10,468		B-1 (W)	-
7	Income Deficiency (L5 - L6)	11,102		14,233		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	17,800		22,821		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	18,639		23,896		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	17,800		22,821		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	6,698		8,587		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	839		1,075		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	11,102		14,233			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 / Druid 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) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	1,156	1,211	B-4 (W)
3				
4	2.			
5				
6				
7		1,156	1,211	
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.	(1,055)	(1,055)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,105	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		235	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		420	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(33)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		1,137	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		2,281	B-5 (W)
22				
23				
24		(1,055)	4,090	
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.	52	55	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,007	1,007	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		1,059	1,061	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	446	(1,484)	B-16 (W)
48				
49	2.			
50				
51				
52		446	(1,484)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	708	(2,456)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Druid 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)

Line No.	Account No. and Description	(1)	(2) 1991 REVENUES (PRESENT) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**				
2	460 Unmetered Water Revenue		0	0	
3	461.1 Metered - Residential		61,018	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**		61,018	903	61,921
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		(253)	0	
16	**SUBTOTAL OTHER WATER SALES**		(253)	253	0
17	**TOTAL WATER SALES**		60,765	1,156	61,921
18	**OTHER WATER REVENUES:**				
19	470 Forfeited Discounts		0	0	
20	471 Misc. Service Revenues		685	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**		685	55	740
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**		61,450	1,156	62,606
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**		61,450	1,211	62,661

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 / Druid 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)

Line No.	(1) 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	11,664	900	12,563	4,591	230	4,820	1,773	276	2,049	5,300	394	5,694
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,663	983	4,645	1,235	(329)	906	508	(143)	366	1,919	1,455	3,374
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,920	9	6,929	6,829	0	6,829	0	8	8	91	1	92
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	4,041	147	4,187	4,041	147	4,187	0	0	0	0	0	0
8	620 Materials and Supplies	2,302	121	2,424	1,847	67	1,914	17	29	46	439	25	464
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	426	18	444	0	0	0	0	0	0	426	18	444
11	633 Contractual Services - Legal	173	11	184	0	0	0	0	0	0	173	11	184
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,068	45	1,113	861	31	892	0	0	0	207	14	221
14	641 Rental of Building/Real Prop.	83	41	124	0	0	0	0	0	0	83	41	124
15	642 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3
16	650 Transportation Expense	737	39	776	732	27	758	3	11	14	2	1	4
17	656 Insurance - Vehicle	251	43	294	0	0	0	0	0	0	251	43	294
18	657 Insurance - General Liability	293	32	325	0	0	0	0	0	0	293	32	325
19	658 Insurance - Workman's Comp.	6	403	408	0	160	160	0	63	63	6	179	185
20	659 Insurance - Other	171	7	178	0	0	0	0	0	0	171	7	178
21	660 Advertising Expense	18	1	19	0	0	0	0	0	0	18	1	19
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,105	1,105	0	0	0	0	0	0	0	1,105	1,105
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	459	30	489	0	0	0	459	30	489	0	0	0
25	675 Miscellaneous Expenses	2,377	155	2,532	123	4	127	3	11	14	2,251	140	2,391
26	**TOTAL WATER O&M EXPENSES**	**34,655**	**4,090**	**38,745**	**20,257**	**336**	**20,593**	**2,763**	**286**	**3,049**	**11,634**	**3,468**	**15,102**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	11,664	900	12,563	4,591	230	4,820	1,773	276	2,049	5,300	394	5,694
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	3,663	983	4,645	1,235	(329)	906	508	(143)	366	1,919	1,455	3,374
31	**TOTAL WATER LABOR COSTS**	**15,326**	**1,882**	**17,208**	**5,826**	**(100)**	**5,726**	**2,281**	**134**	**2,415**	**7,219**	**1,848**	**9,068**

0034

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

Company: SSU / Seminole / Druid 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)

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	11,664	0	11,664	4,591	0	4,591	1,773	0	1,773	5,300	0	5,300
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,663	(1,442)	2,221	1,235	(361)	874	508	(171)	338	1,919	(910)	1,009
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,920	0	6,920	6,829	0	6,829	0	0	0	91	0	91
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	4,041	0	4,041	4,041	0	4,041	0	0	0	0	0	0
8	620 Materials and Supplies	2,302	0	2,302	1,847	0	1,847	17	0	17	439	0	439
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	426	0	426	0	0	0	0	0	0	426	0	426
11	633 Contractual Services - Legal	173	0	173	0	0	0	0	0	0	173	0	173
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,068	0	1,068	861	0	861	0	0	0	207	0	207
14	641 Rental of Building/Real Prop.	83	0	83	0	0	0	0	0	0	83	0	83
15	642 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3
16	650 Transportation Expense	737	0	737	732	0	732	3	0	3	2	0	2
17	656 Insurance - Vehicle	251	0	251	0	0	0	0	0	0	251	0	251
18	657 Insurance - General Liability	293	0	293	0	0	0	0	0	0	293	0	293
19	658 Insurance - Workman's Comp.	6	386	392	0	154	154	0	60	60	6	173	178
20	659 Insurance - Other	171	0	171	0	0	0	0	0	0	171	0	171
21	660 Advertising Expense	18	0	18	0	0	0	0	0	0	18	0	18
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	459	0	459	0	0	0	459	0	459	0	0	0
25	675 Miscellaneous Expenses	2,377	0	2,377	123	0	123	3	0	3	2,251	0	2,251
26	**TOTAL WATER O&M EXPENSES**	**34,655**	**(1,055)**	**33,599**	**20,257**	**(207)**	**20,051**	**2,763**	**(111)**	**2,652**	**11,634**	**(738)**	**10,896**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	11,664	0	11,664	4,591	0	4,591	1,773	0	1,773	5,300	0	5,300
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	3,663	(1,442)	2,221	1,235	(361)	874	508	(171)	338	1,919	(910)	1,009
31	**TOTAL WATER LABOR COSTS**	**15,326**	**(1,442)**	**13,884**	**5,826**	**(361)**	**5,465**	**2,281**	**(171)**	**2,110**	**7,219**	**(910)**	**6,309**

0035

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Druid 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.	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	677	727	886	1,126	932	1,087	1,065	1,003	1,025	909	1,062	1,166	11,664	0	11,664	900	12,563
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	245	248	302	336	289	334	326	328	318	285	326	326	3,663	(1,442)	2,221	983	4,645
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	636	526	549	620	623	573	499	525	636	524	629	580	6,920	0	6,920	9	6,929
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	735	40	735	0	735	64	756	21	777	156	21	4,041	0	4,041	147	4,187
8	620.1-8 Materials and Supplies	20	135	138	305	78	329	119	84	53	92	662	289	2,302	0	2,302	121	2,424
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.	31	36	34	35	36	35	37	33	36	37	32	43	426	0	426	18	444
11	633.1-8 Contractual Services - Legal	12	15	14	14	15	14	15	14	15	15	13	18	173	0	173	11	184
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	55	58	57	402	137	17	139	16	42	18	68	58	1,068	0	1,068	45	1,113
14	641.1-8 Rental of Building/Real Prop.	6	7	7	7	7	7	7	6	7	7	6	8	83	0	83	41	124
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
16	650.1-8 Transportation Expense	52	109	47	100	51	61	57	37	55	69	66	31	737	0	737	39	776
17	656.1-8 Insurance - Vehicle	18	21	20	20	21	21	22	20	21	22	19	25	251	0	251	43	294
18	657.1-8 Insurance - General Liability	21	25	24	24	25	24	25	23	25	26	22	30	293	0	293	32	325
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	6	386	392	403	408
20	659.1-8 Insurance - Other	12	15	14	14	14	14	15	13	14	15	13	17	171	0	171	7	178
21	660.1-8 Advertising Expense	1	2	1	1	2	1	2	1	2	2	1	2	18	0	18	1	19
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	1,105	1,105
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	25	37	46	37	40	32	38	39	32	38	43	54	459	0	459	30	489
25	675.1-8 Miscellaneous Expenses	162	192	182	184	190	186	196	177	190	197	293	228	2,377	0	2,377	155	2,532
26	**TOTAL WATER O&M EXPENSES**	1,975	2,889	2,361	3,961	2,461	3,472	2,625	3,076	2,492	3,034	3,414	2,896	34,655	(1,055)	33,599	4,090	38,745

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	11,664	900	12,563
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	3,663	983	4,645
31	**TOTAL WATER LABOR COSTS**	15,326	1,882	17,208

0036

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Druid 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

(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	199	131	282	551	331	527	465	435	454	298	495	423	4,591	0	4,591	230	4,820
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	79	43	97	139	83	140	119	134	120	75	133	72	1,235	(361)	874	(329)	906
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	630	518	541	612	615	565	491	518	628	516	622	571	6,829	0	6,829	0	6,829
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	735	40	735	0	735	64	756	21	777	156	21	4,041	0	4,041	147	4,187
8	620.1-6 Materials and Supplies	(13)	97	101	267	39	292	80	48	14	52	627	242	1,847	0	1,847	67	1,914
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	120	0	121	0	25	0	52	37	861	0	861	31	892
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	52	109	47	100	51	61	57	37	55	68	66	30	732	0	732	27	758
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	154	154	160	160
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	123	0	123	0	123	4	127
26	TOTAL WATER DIRECT O&M EXPENSES	987	1,573	1,148	2,790	1,240	2,320	1,396	1,927	1,318	1,787	2,275	1,397	20,257	(207)	20,051	336	20,593

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	4,591	230	4,820
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,235	(329)	906
31	TOTAL WATER DIRECT LABOR COSTS	5,826	(100)	5,726

0037

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Druid 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

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	97	144	177	143	153	122	139	152	124	148	167	208	1,773	0	1,773	276	2,049
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	28	41	51	41	44	35	40	44	35	42	48	60	508	(171)	338	(143)	366
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	8	8
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	2	1	1	1	1	1	1	1	2	2	17	0	17	29	46
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	3	0	3	11	14
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	60	60	63	63
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	25	37	46	37	40	32	36	39	32	38	43	54	459	0	459	30	489
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	11	14
26	TOTAL WATER CUSTOMER ACCOUNTS	151	225	276	223	238	190	217	237	193	230	261	324	2,763	(111)	2,652	286	3,049

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,773	276	2,049
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	508	(143)	366
31	TOTAL WATER CUST ACCTS LABOR COSTS	2,281	134	2,415

0038

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Druid 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.	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	381	452	427	432	448	438	461	416	447	463	400	535	5,300	0	5,300	394	5,694
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*	138	164	155	157	162	159	167	151	162	168	145	194	1,919	(910)	1,009	1,455	3,374
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	7	8	7	7	8	8	8	7	8	8	7	9	91	0	91	1	92
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	32	37	35	36	37	36	38	34	37	38	33	44	439	0	439	25	464
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.	31	36	34	35	36	35	37	33	36	37	32	43	426	*0*	*426*	18	444
11	633.8 Contractual Services - Legal	12	15	14	14	15	14	15	14	15	15	13	18	173	0	173	11	184
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	15	18	17	17	17	17	18	16	17	18	16	21	207	0	207	14	221
14	641.8 Rental of Building/Real Prop.	6	7	7	7	7	7	7	6	7	7	6	8	83	0	83	41	124
15	*642.8 Rental of Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	*0*	2	1	4
17	656.8 Insurance - Vehicle	18	21	20	20	21	21	22	20	21	22	19	25	251	0	251	43	294
18	657.8 Insurance - General Liability	21	25	24	24	25	24	25	23	25	26	22	30	293	0	293	32	325
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	6	173	178	179	185
20	659.8 Insurance - Other	12	15	14	14	14	14	15	13	14	15	13	17	171	0	171	7	178
21	*660.8 Advertising Expense*	1	2	1	1	2	1	2	1	2	2	1	2	18	0	18	1	19
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*1,105*	*1,105*
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	162	192	181	184	190	186	196	177	190	197	170	227	2,251	0	2,251	140	2,391
26	**TOTAL WATER A&G EXPENSES**	836	992	937	949	983	962	1,011	913	982	1,017	*876*	1,175	11,634	*(738)*	10,896	3,468	15,102

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	5,300	394	5,694
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,919	1,455	3,374
31	**TOTAL WATER A&G LABOR COSTS**	7,219	1,848	9,068

0039

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

Company: SSU / Seminole / Druid 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	11,664	0	11,664	11,664	0	0	129	205	(33)	11,965	598	0	900	12,563
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	3,663	(1,442)	2,221	3,663	(1,442)	0	34	27	0	2,282	83	2,281	983	4,645
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	6,920	0	6,920	6,920	0	0	1	8	0	6,929	0	0	9	6,929
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	4,041	0	4,041	4,041	0	0	0	0	0	4,041	147	0	147	4,187
8 620.1-8 Materials and Supplies	2,302	0	2,302	2,302	0	0	6	31	0	2,339	85	0	121	2,424
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.	426	0	426	426	0	0	2	0	0	429	16	0	18	444
11 633.1-8 Contractual Services - Legal	173	0	173	173	0	0	4	0	0	177	6	0	11	184
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	1,068	0	1,068	1,068	0	0	6	0	0	1,074	39	0	45	1,113
14 641.1-8 Rental of Building/Real Prop.	83	0	83	83	0	0	0	37	0	119	4	0	41	124
15 642.1-8 Rental of Equipment	3	0	3	3	0	0	0	0	0	3	0	0	0	3
16 650.1-8 Transportation Expense	737	0	737	737	0	0	1	11	0	749	27	0	39	776
17 656.1-8 Insurance - Vehicle	251	0	251	251	0	0	7	26	0	284	10	0	43	294
18 657.1-8 Insurance - General Liability	293	0	293	293	0	0	6	15	0	313	11	0	32	325
19 658.1-8 Insurance - Workman's Comp.	6	386	392	6	386	0	0	2	0	394	14	0	403	408
20 659.1-8 Insurance - Other	171	0	171	171	0	0	1	0	0	172	6	0	7	178
21 660.1-8 Advertising Expense	18	0	18	18	0	0	1	0	0	19	1	0	1	19
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,105	0	0	0	1,105	0	0	1,105	1,105
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	459	0	459	459	0	0	0	30	0	489	0	0	30	489
25 675.1-8 Miscellaneous Expenses	2,377	0	2,377	2,377	0	0	37	30	0	2,444	89	0	155	2,532
26 TOTAL WATER O&M EXPENSES	34,655	(1,055)	33,599	34,655	(1,055)	1,105	235	420	(33)	35,327	1,137	2,281	4,090	38,745

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 - $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 / Seminole / Druid 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										
		Reclassify					ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	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	4,591		4,591	4,591						4,591	230		230	4,820
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,235	(361)	874	1,235	(361)					874	32		(329)	906
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	6,829		6,829	6,829						6,829			0	6,829
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	4,041		4,041	4,041						4,041	147		147	4,187
8 620.1-6 Materials and Supplies	1,847		1,847	1,847						1,847	67		67	1,914
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	861		861	861						861	31		31	892
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	732		732	732						732	27		27	758
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	154	154	0	154					154	6		160	160
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	123		123	123						123	4		4	127
26 TOTAL WATER DIRECT O&M EXPENSES	20,257	(207)	20,051	20,257	(207)	0	0	0	0	20,051	543	0	336	20,593

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.

0041

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

Company: SSU / Seminole / Druid 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	1,773		1,773	1,773				196	(17)	1,952	98		276	2,049
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	508	(171)	338	508	(171)			15		353	13		(143)	366
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				8		8			8	8
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	17		17	17				28		45	2		29	46
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	3		3	3				11		14	0		11	14
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	60	60	0	60			2		61	2		63	63
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	459		459	459				30		489			30	489
25 675.7 Miscellaneous Expenses	3		3	3				10		13	0		11	14
26 TOTAL WATER CUST ACCT EXPENSES	2,763	(111)	2,652	2,763	(111)	0	0	299	(17)	2,934	115	0	288	3,049

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.

0042

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

Company: SSU / Seminole / Druid 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. 8 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	5,300		5,300	5,300			129	10	(16)	5,423	271		394	5,694
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,919	(910)	1,009	1,919	(910)		34	11		1,055	38	2,281	1,455	3,374
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	91		91	91			1	0		92			1	92
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	439		439	439			6	3		447	16		25	464
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	426		426	426			2	0		429	16		18	444
11 633.8 Contractual Services - Legal	173		173	173			4	0		177	6		11	184
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	207		207	207			6	0		213	8		14	221
14 641.8 Rental of Building/Real Prop.	83		83	83			0	37		119	4		41	124
15 642.8 Rental of Equipment	3		3	3			0	0		3	0		0	3
16 650.8 Transportation Expense	2		2	2			1	0		4	0		1	4
17 656.8 Insurance - Vehicle	251		251	251			7	26		284	10		43	294
18 657.8 Insurance - General Liability	293		293	293			6	15		313	11		32	325
19 658.8 Insurance - Workman's Comp.	6	173	178	6	173		0	0		178	6		170	185
20 659.8 Insurance - Other	171		171	171			1	0		172	6		7	178
21 660.8 Advertising Expense	18		18	18			1	0		19	1		1	19
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,105	0	0		1,105			1,105	1,105
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	2,251		2,251	2,251			37	20		2,307	84		140	2,391
26 TOTAL WATER A&G EXPENSES	11,634	(738)	10,896	11,634	(738)	1,105	235	121	(16)	12,342	479	2,281	3,468	15,102

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.

0043

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

Company: SSU / Seminole / Druid 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 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	8,918		11,664	2,746	30.79%	9,265	2,398	25.89%
2	603.1-8 Salaries & Wages - Officers, Etc.	48		0	(48)	-100.00%	50	(50)	-100.00%
3	604.1-8 Employee Pensions & Benefits	748		2,221	1,473	196.89%	777	1,444	185.76%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	7,137		6,920	(217)	-3.04%	7,415	(495)	-6.68%
6	616.1-8 Fuel for Power Purchased	4		0	(4)	-100.00%	4	(4)	-100.00%
7	618.1-8 Chemicals	8,723		4,041	(4,682)	-53.68%	9,063	(5,022)	-55.41%
8	620.1-8 Materials and Supplies	717		2,302	1,585	221.10%	745	1,557	209.07%
9	631.1-8 Contractual Services - Engr.	17		1	(16)	-94.90%	18	(17)	-95.09%
10	632.1-8 Contractual Services - Acct.	391		426	35	9.00%	406	20	4.91%
11	633.1-8 Contractual Services - Legal	87		173	86	99.18%	90	83	91.72%
12	634.1-8 Contractual Services - Mgmt. Fees	58		0	(58)	-100.00%	60	(60)	-100.00%
13	635.1-8 Contractual Services - Other	670		1,068	398	59.40%	698	372	53.42%
14	641.1-8 Rental of Building/Real Prop.	83		83	20	31.13%	65	17	26.22%
15	642.1-8 Rental of Equipment	3		3	0	4.47%	3	0	0.55%
16	650.1-8 Transportation Expense	533		737	204	38.20%	554	183	33.02%
17	656.1-8 Insurance - Vehicle	426		251	(175)	-41.00%	443	(191)	-43.21%
18	657.1-8 Insurance - General Liability	553		293	(260)	-47.11%	575	(282)	-49.09%
19	658.1-8 Insurance - Workman's Comp.	448		392	(56)	-12.52%	465	(74)	-15.80%
20	659.1-8 Insurance - Other	100		171	71	71.28%	104	67	64.86%
21	660.1-8 Advertising Expense	0		18	18	N.A.	0	18	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	995	(995)	-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	135		459	324	240.20%	140	319	227.45%
25	675.1-8 Miscellaneous Expenses	1,853		2,377	524	28.29%	1,925	452	23.48%
26	**TOTAL WATER O&M EXPENSES**	**32,590**		**33,599**	**1,009**	**3.10%**	**33,859**	**(260)**	**-0.77%**
27	**SUBTOTAL (less accts. 666 & 667)**	**31,632**		**33,599**	**1,967**	**6.22%**	**32,864**	**736**	**2.19%**
28	**Average ERC's**	**331**		**330**	**(1)**	**-0.30%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.89%**			

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 / Druid 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 sheduld, 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	3,835		4,591	756	19.71%	3,984	606	15.22%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	322		874	552	171.74%	334	540	161.56%
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	7,066		6,829	(237)	-3.36%	7,341	(512)	-6.98%
6	616.1-6 Fuel for Power Purchased	4		0	(4)	-100.00%	4	(4)	-100.00%
7	618.1-6 Chemicals	8,723		4,041	(4,682)	-53.68%	9,063	(5,022)	-55.41%
8	620.1-6 Materials and Supplies	587		1,847	1,260	225.92%	589	1,258	213.70%
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	402		861	459	114.18%	418	443	106.16%
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	517		732	215	41.51%	537	195	36.21%
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		154	154	N.A.	0	154	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	37		123	86	231.89%	39	84	219.46%
26	**TOTAL WATER O&M EXPENSES**	21,472		20,051	(1,421)	-6.62%	22,308	(2,257)	-10.12%
27	**SUBTOTAL (less accts. 666 & 667)**	21,472		20,051	(1,421)	-6.62%	22,308	(2,257)	-11.28%
28	**Average ERC's**	331		330	(1)	-0.30%			
29	**Average Consumer Price Index - U**	130.7		136.2	6	4.21%			
30				**Compounded Multiplier =**		3.89%			

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 / Druid 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 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	2,230		1,773	(457)	-20.48%	2,316	(543)	-23.46%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	202		338	136	67.14%	210	128	60.88%
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	14		17	3	20.48%	15	2	15.96%
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			3	3	N.A.	0	3	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.			60	60	N.A.	0	60	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	135		459	324	240.20%	140	319	227.45%
25	675.7 Miscellaneous Expenses			3	3	N.A.	0	3	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,581**		**2,652**	**72**	**2.79%**	**2,681**	**(29)**	**-1.07%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,581**		**2,652**	**72**	**2.79%**	**2,681**	**(29)**	**-1.08%**
28	**Average ERC's**	**331**		**330**	**(1)**	**-0.30%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.88%**			

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 / Druid 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 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	2,854		5,300	2,446	85.72%	2,965	2,335	78.76%
2	603.8 Salaries & Wages - Officers, Etc.	48		0	(48)	-100.00%	50	(50)	-100.00%
3	604.8 Employee Pensions & Benefits	224		1,009	785	349.70%	233	776	332.85%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	71		91	20	28.36%	74	17	23.55%
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	136		439	302	221.90%	142	297	209.84%
9	631.8 Contractual Services - Engr.	17		1	(16)	-94.90%	18	(17)	-95.09%
10	632.8 Contractual Services - Acct.	391		426	35	9.00%	406	20	4.91%
11	633.8 Contractual Services - Legal	87		173	86	99.18%	90	83	91.72%
12	634.8 Contractual Services - Mgmt. Fees	58		0	(58)	-100.00%	60	(60)	-100.00%
13	635.8 Contractual Services - Other	268		207	(61)	-22.81%	278	(72)	-25.70%
14	641.8 Rental of Building/Real Prop.	63		83	20	31.13%	65	17	26.22%
15	642.8 Rental of Equipment	3		3	0	4.47%	3	0	0.55%
16	650.8 Transportation Expense	16		2	(14)	-86.19%	17	(14)	-86.71%
17	656.8 Insurance - Vehicle	426		251	(175)	-41.00%	443	(191)	-43.21%
18	657.8 Insurance - General Liability	553		293	(260)	-47.11%	575	(282)	-49.09%
19	658.8 Insurance - Workman's Comp.	448		178	(270)	-60.25%	465	(287)	-61.74%
20	659.8 Insurance - Other	100		171	71	71.28%	104	67	64.86%
21	660.8 Advertising Expense			18	18	N.A.	0	18	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	995	(995)	-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	1,816		2,251	435	23.95%	1,887	364	19.31%
26	**TOTAL WATER O&M EXPENSES**	**8,537**		**10,896**	**2,359**	**27.63%**	**8,870**	**2,027**	**22.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,579**		**10,896**	**3,317**	**43.76%**	**7,874**	**3,022**	**27.73%**
28	**Average ERC's**	**331**		**330**	**(1)**	**-0.30%**			
29	**Average Consumer Price Index - U**	**130.7**		**135.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.89%**			

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 / Druid 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	2,398	25.89%	
2	603.1-S Salaries & Wages - Officers, Etc.	(50)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,444	185.76%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(495)	-6.68%	
6	616.1-S Fuel for Power Purchased	(4)	-100.00%	
7	618.1-S Chemicals	(5,022)	-55.41%	
8	620.1-S Materials and Supplies	1,557	209.07%	
9	631.1-S Contractual Services - Engr.	(17)	-95.09%	
10	632.1-S Contractual Services - Acct.	20	4.91%	
11	633.1-S Contractual Services - Legal	83	91.72%	
12	634.1-S Contractual Services - Mgmt. Fees	(60)	-100.00%	
13	635.1-S Contractual Services - Other	372	53.42%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	17	26.22%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	0	0.55%	
16	650.1-S Transportation Expense	183	33.02%	
17	656.1-S Insurance - Vehicle	(191)	-43.21%	
18	657.1-S Insurance - General Liability	(282)	-49.09%	
19	658.1-S Insurance - Workman's Comp.	(74)	-15.80%	
20	659.1-S Insurance - Other	87	64.86%	
21	660.1-S Advertising Expense	18	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(995)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	319	227.45%	
25	675.1-S Miscellaneous Expenses	452	23.48%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(260)	-0.77%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Druid 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 / Seminole / Druid 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 - 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	$4,420
50	Total Projected Rate Case Expense	1,772,200	4,420
52	**Annual Amortization Over 4 Years**	**$443,050**	**$1,105**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	252
57	% of Total	100%	0.2494%
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 / Druid 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.	(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 / Druid Hills

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 / Druid 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)

(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	548	40	2.50%	14	0	14
4	339.1 Other Plant & Misc.	1,746	25	4.00%	70	0	70
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	62	0	N.A.	0	0	0
7	304.2 Structures & Improvements	8,961	33	3.03%	272	0	272
8	305.2 Collect. & Impound.	20,270	50	2.00%	405	0	405
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	3,837	30	3.33%	128	0	128
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	57	35	2.86%	2	0	2
13	310.2 Power Generation Eq.	25,974	20	5.00%	1,299	0	1,299
14	311.2 Pumping Equipment	47,682	20	5.00%	2,384	0	2,384
15	339.2 Other Plant & Misc.	205	25	4.00%	8	0	8
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	3	0	N.A.	0	0	0
18	304.3 Structures & Improvements	16,236	33	3.03%	492	0	492
19	320.3 Water Treatment Eq.	8,474	22	4.55%	385	0	385
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	4	0	N.A.	0	0	0
23	304.4 Structures & Improvements	1	33	3.03%	0	0	0
24	330.4 Distr. Reservors	56,620	37	2.70%	1,530	0	1,530
25	331.4 Transm. & Distribution	49,535	43	2.33%	1,152	0	1,152
26	333.4 Services	7,392	40	2.50%	185	0	185
27	334.4 Meters & Meter Insallation	27,501	20	5.00%	1,375	0	1,375
28	335.4 Hydrants	1,823	45	2.22%	41	0	41
29	339.4 Other Plant & Misc.	630	25	4.00%	25	0	25
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,324	0	N.A.	0	0	0
32	304.5 Structures & Improvements	6,573	40	2.50%	164	0	164
33	*340.5 Office Furniture & Equipment*	3,372	15	6.67%	225	0	225
34	340.51 Computer Equipment	5,210	6	16.67%	868	0	868
35	341.5 Transportation Equipment	4,479	6	16.67%	746	0	746
36	342.5 Stores Equipment	37	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,697	16	6.25%	106	0	106
38	344.5 Laboratory Equipment	376	15	6.67%	25	0	25
39	345.5 Power Operated Equipment	2,213	12	8.33%	184	0	184
40	346.5 Communication Equipment	698	10	10.00%	70	0	70
41	347.5 Miscellaneous Equipment	237	15	6.67%	16	0	16
42	348.5 Other Tangible Plant	185	10	10.00%	18	0	18
43							
44	**INTANGIBLE PLANT**	2,294		3.64%	84	0	84
45	**SUPPLY & PUMPING**	107,048		4.20%	4,497	0	4,497
46	**WATER TREATMENT PLANT**	24,713		3.55%	877	0	877
47	**TRANSM. & DISTRIBUTION**	143,507		3.00%	4,308	0	4,308
48	**GENERAL PLANT**	26,400		9.19%	2,426	0	2,426
49							
51	**TOTAL DEPRECIATION EXPENSE**	303,961		4.01%	12,192	0	12,192
52	**AMORTIZATION OF CIAC**				(1,566)	0	(1,566)
53	**NON-USED AND USEFUL**				(53)	0	(53)
54	**NET DEPRECIATION EXPENSE - WATER**				10,572	0	10,572

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Druid 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	0	3.67%	0	0	0
2 Line/Main Extension Fees	0	2.34%	0	0	0
3 Meter Installation Fees	263	5.00%	13	0	13
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	44,146	3.52%	1,553	0	1,553
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	44,409		1,566	0	1,566

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 / Druid 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	8,961	272	3.03%
3	305.2 Collect. & Impound.	20,270	405	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	3,837	128	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	57	2	2.86%
8	310.2 Power Generation Eq.	25,974	1,299	5.00%
9	311.2 Pumping Equipment	47,662	2,384	5.00%
10	339.2 Other Plant & Misc.	205	8	4.00%
11	304.3 Structures & Improvements	16,236	492	3.03%
12	320.3 Water Treatment Eq.	8,474	385	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	56,620	1,530	2.70%
15	**COMPOSITE RATE**	188,316	6,905	3.67%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 *Structures & Improvements*	1	0	3.03%
18	331.4 Transm. & Distribution	49,535	1,152	2.33%
19	335.4 Hydrants	1,823	41	2.22%
20	339.4 Other Plant & Misc.	630	25	4.00%
21	**COMPOSITE RATE**	51,990	1,218	2.34%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	27,501	1,375	5.00%
24	***COMPOSITE RATE***	27,501	1,375	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	7,392	185	2.50%
27	**COMPOSITE RATE**	7,392	185	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	188,316	6,905	3.67%
30	Line / Main Extension Fees & Contri. lines (Line 21)	51,990	1,218	2.34%
31	Meter Installation Fees (Line 24)	27,501	1,375	5.00%
32	Service Installation Fees (Line 27)	7,392	185	2.50%
33	**COMPOSITE RATE**	275,198	9,683	3.52%

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 / Druid 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	14	0	14	0.00%	0
4	339.1 Other Plant & Misc.	70	0	70	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	272	0	272	0.00%	0
8	305.2 Collect. & Impound.	405	0	405	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	128	0	128	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.	1,299	0	1,299	0.00%	0
14	311.2 Pumping Equipment	2,384	0	2,384	0.00%	0
15	339.2 Other Plant & Misc.	8	0	8	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	492	0	492	0.00%	0
19	320.3 Water Treatment Eq.	385	0	385	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	1,530	0	1,530	3.46%	53
25	331.4 Transm. & Distribution	1,152	0	1,152	0.00%	0
26	333.4 Services	185	0	185	0.00%	0
27	334.4 Meters & Meter Insallation	1,375	0	1,375	0.00%	0
28	335.4 Hydrants	41	0	41	0.00%	0
29	339.4 Other Plant & Misc.	25	0	25	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	164	0	164	0.00%	0
33	340.5 Office Furniture & Equipment	225	0	225	0.00%	0
34	340.51 Computer Equipment	868	0	868	0.00%	0
35	341.5 Transportation Equipment	746	0	746	0.00%	0
36	342.5 Stores Equipment	2	0	2	0.00%	0
37	343.5 Tools, Shop & Garage	106	0	106	0.00%	0
38	344.5 Laboratory Equipment	25	0	25	0.00%	0
39	345.5 Power Operated Equipment	184	0	184	0.00%	0
40	346.5 Communication Equipment	70	0	70	0.00%	0
41	347.5 Miscellaneous Equipment	16	0	16	0.00%	0
42	348.5 Other Tangible Plant	18	0	18	0.00%	0
43						
44	**INTANGIBLE PLANT**	84	0	84		0
45	**SUPPLY & PUMPING**	4,497	0	4,497		0
46	**WATER TREATMENT PLANT**	877	0	877		0
47	**TRANSM. & DISTRIBUTION**	4,308	0	4,308		53
48	**GENERAL PLANT**	2,426	0	2,426		0
49						
51	**TOTAL**	12,192	0	12,192		53
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.43%	

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

Present Income - Interim / Final

Company: SSU / Seminole / Druid 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:	2,765	52	2,817	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	2,765	55	2,820		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	1,007	1,007		
6		0	0	0		
7	TOTAL	0	1,007	1,007		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		506	0	506		
11		0	0	0		
12	TOTAL	506	0	506		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	3,271	1,059	4,330		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	3,271	1,061	4,332		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 / Druid Hills
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	61,450	1,156	62,606	61,450	1,211	62,661	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	34,655	(1,055)	33,599	34,655	4,090	38,745	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	10,572	0	10,572	10,572	0	10,572	B-13 (W)	-
6 Amortization	898	0	898	898	0	898	B-18 (W)	-
7 Taxes Other Than Income	3,271	1,061	4,332	3,271	1,061	4,332	B-15 (W)	-
8 Pre Tax Operating Expenses	49,397	6	49,402	49,397	5,151	54,548	-	-
9 TOTAL PRE-TAX INCOME	12,053	1,151	13,204	12,053	(3,940)	8,113	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	12,053	1,151	13,204	12,053	(3,940)	8,113	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	213,434	(583)	212,851	213,434	60	213,494	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	12,379	(34)	12,345	12,379	4	12,383	-	-
17 Total Taxable Income	(326)	1,185	858	(326)	(3,943)	(4,269)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(123)	446	323	(123)	(1,484)	(1,607)	-	-
20 Less:								
21 Parent Debt Adjustment	624	0	624	624	0	624	C-9 (W)	-
22 Investment Tax Credit	124	0	124	124	0	124	C-8 (W)	-
23 TOTAL INCOME TAXES	(871)	446	(425)	(871)	(1,484)	(2,355)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Druid 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.23511	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	26,000	3.47%	902	0	902		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			4	0	4	See Below	
3 **NET AMORTIZATION EXPENSE**			898	0	898		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	902	0	902	Above	
2 Composite Non-Used & Useful Net Dep. (%)	0.43%	0.00%	0.43%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	4	0	4		Above

Water Rate Base

Historical Test Year Ended 12/31/91

East Lake Harris Estates - 557

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / East Lake Harris 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	54,978	(305)	54,674	A-5 (W)
2 Utility Land & Land Rights	1,500	0	1,500	A-5 (W)
3 Non-Used & Useful	(232)	0	(232)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(19,901)	(110)	(20,011)	A-9 (W)
6 CIAC	(3,629)	0	(3,629)	A-12 (W)
7 Accumulated Amortization of CIAC	1,126	0	1,126	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	1,243	0	1,243	C-7 (W)
12 Working Capital Allowance	1,909	331	2,240	A-17 (W)
13 **TOTAL WATER RATE BASE**	36,995	(83)	36,911	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / East Lake Harris 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

AVERAGE 1991 RATE BASE (INTERIM)

Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
	(1)	(2)	(3)	(4)	(5)
1	Utility Plant in Service	54,978	(305)	54,674	A-5 (W)
2	Utility Land & Land Rights	1,500	0	1,500	A-5 (W)
3	Non-Used & Useful	(232)	0	(232)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(19,901)	(110)	(20,011)	A-9 (W)
6	CIAC	(3,629)	0	(3,629)	A-12 (W)
7	Accumulated Amortization of CIAC	1,126	0	1,126	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	1,243	0	1,243	C-7 (W)
12	Working Capital Allowance	1,909	(83)	1,826	A-17 (W)
13	**TOTAL WATER RATE BASE**	36,995	(497)	36,498	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / East Lake Harris 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 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.	(678)	69	(305)	A-5 (W)
3					
4	2.				
5					
6					
7		(678)	69	(305)	
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.	106	106	106	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(431)	(216)	
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		106	(325)	(110)	
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 / East Lake Harris 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	**Q. 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).	(83)	(83)	(83)	A-17 (W)
38					
39	2.				
40					
41					
42		(83)	(83)	(83)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	331	331	331	A-17 (W)
45					
46	2.				
47					
48					
49		331	331	331	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(655)	(339)	(497)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(241)	74	(83)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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 17168 ENDED 12/31/84**	**29,893**
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**	**29,893**
38	1985 Additions	4,819
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	4,819
42	**12/31/85 BALANCE**	**34,712**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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**	34,712
2	1986 Additions	12,019
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	12,019
6	**12/31/86 BALANCE**	46,731
7	1987 Additions	4,478
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	4,478
11	**12/31/87 BALANCE**	51,209
12	1988 Additions	8,037
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	8,037
16	**12/31/88 BALANCE**	59,246
17	1989 Additions	3,551
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,551
21	**12/31/89 BALANCE**	62,797
22	1990 Additions (A/C 101)	639
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	639
27	**12/31/90 BALANCE**	63,436
28	1990 General Plant Reallocation Adjustments *	(7,856)
29	**12/31/90 ADJUSTED BALANCE**	55,581
30	1991 Additions (A/C 101)	1,795
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	69
34	1991 Net Additions	1,864
35	**12/31/91 BALANCE**	57,445

* 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 / East Lake Harris 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	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	678	(747)	0	(69)	(678)	69	0	305	(305)	0
3 302.1 Franchises	478	0	0	478	0	0	478	478	0	478
4 339.1 Other Plant & Misc.	210	0	0	210	0	0	210	210	0	210
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	43	0	0	43	0	0	43	43	0	43
7 304.2 Structures & Improvements	6,793	0	0	6,793	0	0	6,793	6,793	0	6,793
8 305.2 Collect. & Impound.	166	0	0	166	0	0	166	166	0	166
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	204	0	0	204	0	0	204	204	0	204
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	37	0	0	37	0	0	37	37	0	37
13 310.2 Power Generation Eq.	16	0	0	16	0	0	16	16	0	16
14 311.2 Pumping Equipment	4,042	0	0	4,042	0	0	4,042	4,042	0	4,042
15 339.2 Other Plant & Misc.	(19)	0	0	(19)	0	0	(19)	(19)	0	(19)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	557	0	0	557	0	0	557	557	0	557
18 304.3 Structures & Improvements	1,268	0	0	1,268	0	0	1,268	1,268	0	1,268
19 320.3 Water Treatment Eq.	4,041	552	0	4,593	0	0	4,593	4,317	0	4,317
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	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservioirs	1,262	0	0	1,262	0	0	1,262	1,262	0	1,262
25 331.4 Transm. & Distribution	9,224	0	0	9,224	0	0	9,224	9,224	0	9,224
26 333.4 Services	1,663	0	0	1,663	0	0	1,663	1,663	0	1,663
27 334.4 Meters & Meter Insallation	7,181	618	0	7,799	0	0	7,799	7,490	0	7,490
28 335.4 Hydrants	128	0	0	128	0	0	128	128	0	128
29 339.4 Other Plant & Misc.	378	0	0	378	0	0	378	378	0	378
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	913	(30)	0	883	0	0	883	898	0	898
32 304.5 Structures & Improvements	4,406	109	0	4,515	0	0	4,515	4,460	0	4,460
33 340.5 Office Furniture & Equipme	2,270	37	0	2,307	0	0	2,307	2,288	0	2,288
34 340.51 Computer Equipment	2,992	1,086	0	4,078	0	0	4,078	3,535	0	3,535
35 341.5 Transportation Equipment	2,926	226	0	3,152	0	0	3,152	3,039	0	3,039
36 342.5 Stores Equipment	22	5	0	28	0	0	28	25	0	25
37 343.5 Tools, Shop & Garage	1,162	(22)	0	1,141	0	0	1,141	1,152	0	1,152
38 344.5 Laboratory Equipment	246	17	0	264	0	0	264	255	0	255
39 345.5 Power Operated Equipment	1,569	(135)	0	1,434	0	0	1,434	1,501	0	1,501
40 346.5 Communication Equipment	456	36	0	492	0	0	492	474	0	474
41 347.5 Miscellaneous Equipment	142	37	0	179	0	0	179	161	0	161
42 348.5 Other Tangible Plant	122	6	0	129	0	0	129	125	0	125
43										
44 **INTANGIBLE PLANT**	1,366	(747)	0	619	(678)	69	688	993	(305)	688
45 **SUPPLY & PUMPING**	11,282	0	0	11,282	0	0	11,282	11,282	0	11,282
46 **WATER TREATMENT PLANT**	5,866	552	0	6,418	0	0	6,418	6,142	0	6,142
47 **TRANSM. & DISTRIBUTION**	19,839	618	0	20,457	0	0	20,457	20,148	0	20,148
48 **GENERAL PLANT**	17,228	1,372	0	18,600	0	0	18,600	17,914	0	17,914
49										
50 **TOTAL PLANT IN SERVICE**	55,581	1,795	0	57,376	(678)	69	57,445	56,478	(305)	56,174
51 **LAND & LAND RIGHTS**	1,515	(30)	0	1,485	0	0	1,485	1,500	0	1,500
52 **TOTAL PIS LESS LAND**	54,065	1,826	0	55,891	(678)	69	55,960	54,978	(305)	54,674

*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 / Lake / East Lake Harris Estates

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)

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.

(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	478	0	0	478	0%	0
4	339.1 Other Plant & Misc.	210	0	0	210	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	43	0	0	43	0%	0
7	304.2 Structures & Improvements	6,793	0	0	6,793	0%	0
8	305.2 Collect. & Impound.	166	0	0	166	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	204	0	0	204	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	37	0	0	37	0%	0
13	310.2 Power Generation Eq.	16	0	0	16	0%	0
14	311.2 Pumping Equipment	4,042	0	0	4,042	0%	0
15	339.2 Other Plant & Misc.	(19)	0	0	(19)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	557	0	0	557	0%	0
18	304.3 Structures & Improvements	1,268	0	0	1,268	0%	0
19	320.3 Water Treatment Eq.	4,317	0	0	4,317	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	1	0	0	1	0%	0
24	330.4 Distr. Reservoirs	1,262	0	0	1,262	30%	379
25	331.4 Transm. & Distribution	9,224	0	0	9,224	0%	0
26	333.4 Services	1,663	0	0	1,663	0%	0
27	334.4 Meters & Meter Insallation	7,490	0	0	7,490	0%	0
28	335.4 Hydrants	128	0	0	128	0%	0
29	339.4 Other Plant & Misc.	378	0	0	378	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	898	0	0	898	0%	0
32	304.5 Structures & Improvements	4,460	0	0	4,460	0%	0
33	340.5 Office Furniture & Equipment	2,288	0	0	2,288	0%	0
34	340.51 Computer Equipment	3,535	0	0	3,535	0%	0
35	341.5 Transportation Equipment	3,039	0	0	3,039	0%	0
36	342.5 Stores Equipment	25	0	0	25	0%	0
37	343.5 Tools, Shop & Garage	1,152	0	0	1,152	0%	0
38	344.5 Laboratory Equipment	255	0	0	255	0%	0
39	345.5 Power Operated Equipment	1,501	0	0	1,501	0%	0
40	346.5 Communication Equipment	474	0	0	474	0%	0
41	347.5 Miscellaneous Equipment	161	0	0	161	0%	0
42	348.5 Other Tangible Plant	125	0	0	125	0%	0
43							
44	**INTANGIBLE PLANT**	688	0	0	688		0
45	**SUPPLY & PUMPING**	11,282	0	0	11,282		0
46	**WATER TREATMENT PLANT**	6,142	0	0	6,142		0
47	**TRANSM. & DISTRIBUTION**	20,148	0	0	20,148		379
48	**GENERAL PLANT**	17,914	0	0	17,914		0
49							
50	**TOTAL PLANT IN SERVICE**	56,174	0	0	56,174		379
51	**LAND & LAND RIGHTS**	1,500	0	0	1,500		0
52	**TOTAL PIS LESS LAND**	54,674	0	0	54,674		379
53				Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =		0.67%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / East Lake Harris 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	379	0	379	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(147)	0	(147)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	232	0	232	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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 17168 ENDED 12/31/84**	6,729
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**	6,729
38	1985 Additions	1,490
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,490
42	**12/31/85 BALANCE**	8,219

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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**	**8,219**
2	1986 Additions	1,881
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,881
6	**12/31/86 BALANCE**	**10,100**
7	1987 Additions	2,240
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,240
11	**12/31/87 BALANCE**	**12,340**
12	1988 Additions	2,572
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,572
16	**12/31/88 BALANCE**	**14,912**
17	1989 Additions	3,031
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,031
21	**12/31/89 BALANCE**	**17,943**
22	1990 Additions	3,134
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,134
26	**12/31/90 BALANCE**	**21,077**
27	1990 General Plant Reallocation Adjustments *	(2,678)
28	**12/31/90 ADJUSTED BALANCE**	**18,400**
29	1991 Additions	3,003
30	1991 Retirements	0
31	1991 Adjustments	325
32	1991 Net Additions	3,328
33	**12/31/91 BALANCE**	**21,728**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / East Lake Harris 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	106	0	106	(106)	(106)	(0)	106	(106)	(0)
3 302.1 Franchises	68	12	80	0	0	80	74	0	74
4 339.1 Other Plant & Misc.	20	8	29	0	0	29	24	0	24
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	2,386	206	2,592	0	0	2,592	2,489	0	2,489
8 305.2 Collect. & Impound.	29	3	33	0	0	33	31	0	31
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	32	7	39	0	0	39	35	0	35
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	3	1	4	0	0	4	4	0	4
13 310.2 Power Generation Eq.	2	1	3	0	0	3	2	0	2
14 311.2 Pumping Equipment	1,724	202	1,926	0	0	1,926	1,825	0	1,825
15 339.2 Other Plant & Misc.	(1)	(1)	(2)	0	0	(2)	(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	202	38	241	0	0	241	222	0	222
19 320.3 Water Treatment Eq.	1,355	196	1,551	0	0	1,551	1,453	0	1,453
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	473	34	507	0	0	507	490	0	490
25 331.4 Transm. & Distribution	2,541	215	2,756	0	0	2,756	2,648	0	2,648
26 333.4 Services	537	42	578	0	0	578	557	0	557
27 334.4 Meters & Meter Insallation	3,175	375	3,550	0	0	3,550	3,362	0	3,362
28 335.4 Hydrants	20	3	23	0	0	23	21	0	21
29 339.4 Other Plant & Misc.	94	15	109	0	0	109	102	0	102
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	582	112	694	0	0	694	638	0	638
33 340.5 Office Furniture & Equipment	732	153	885	0	0	885	809	0	809
34 340.51 Computer Equipment	376	589	965	0	431	1,396	670	216	886
35 341.5 Transportation Equipment	1,851	507	2,358	0	0	2,358	2,104	0	2,104
36 342.5 Stores Equipment	7	1	8	0	0	8	8	0	8
37 343.5 Tools, Shop & Garage	525	72	597	0	0	597	561	0	561
38 344.5 Laboratory Equipment	110	17	127	0	0	127	119	0	119
39 345.5 Power Operated Equipment	1,199	125	1,325	0	0	1,325	1,262	0	1,262
40 346.5 Communication Equipment	175	47	223	0	0	223	199	0	199
41 347.5 Miscellaneous Equipment	25	11	36	0	0	36	30	0	30
42 348.5 Other Tangible Plant	50	13	62	0	0	62	56	0	56
43									
44 **INTANGIBLE PLANT**	194	20	214	(106)	(106)	108	204	(106)	98
45 **SUPPLY & PUMPING**	4,175	419	4,594	0	0	4,594	4,385	0	4,385
46 **WATER TREATMENT PLANT**	1,557	235	1,792	0	0	1,792	1,674	0	1,674
47 **TRANSM. & DISTRIBUTION**	6,840	683	7,523	0	0	7,523	7,181	0	7,181
48 **GENERAL PLANT**	5,634	1,646	7,280	0	431	7,711	6,457	216	6,673
49									
50 TOTAL WATER ACCUM. DEP.	18,400	3,003	21,403	(106)	325	21,728	19,901	110	20,011

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / East Lake Harris 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	74	0	74	0%	0
4 339.1 Other Plant & Misc.	24	0	24	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	2,489	0	2,489	0%	0
8 305.2 Collect. & Impound.	31	0	31	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	35	0	35	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	4	0	4	0%	0
13 310.2 Power Generation Eq.	2	0	2	0%	0
14 311.2 *Pumping Equipment*	1,825	0	1,825	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	222	0	222	0%	0
19 320.3 Water Treatment Eq.	1,453	0	1,453	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*	490	0	490	30%	147
25 331.4 Transm. & Distribution	2,648	0	2,648	0%	0
26 333.4 Services	557	0	557	0%	0
27 334.4 Meters & Meter Insallation	3,362	0	3,362	0%	0
28 335.4 Hydrants	21	0	21	0%	0
29 339.4 Other Plant & Misc.	102	0	102	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	638	0	638	0%	0
33 340.5 Office Furniture & Equipment	809	0	809	0%	0
34 340.51 Computer Equipment	886	0	886	0%	0
35 341.5 Transportation Equipment	2,104	0	2,104	0%	0
36 342.5 Stores Equipment	8	0	8	0%	0
37 343.5 Tools, Shop & Garage	561	0	561	0%	0
38 344.5 Laboratory Equipment	119	0	119	0%	0
39 345.5 Power Operated Equipment	1,262	0	1,262	0%	0
40 346.5 Communication Equipment	199	0	199	0%	0
41 347.5 Miscellaneous Equipment	30	0	30	0%	0
42 348.5 Other Tangible Plant	56	0	56	0%	0
43					
44 **INTANGIBLE PLANT**	98	0	98		0
45 **SUPPLY & PUMPING**	4,385	0	4,385		0
46 **WATER TREATMENT PLANT**	1,674	0	1,674		0
47 **TRANSM. & DISTRIBUTION**	7,181	0	7,181		147
48 **GENERAL PLANT**	6,673	0	6,673		0
49					
50 **TOTAL**	20,011	0	20,011		147
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.73%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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 17168 ENDED 12/31/84**	**3,291**
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**	**3,291**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**0**
42	**12/31/85 BALANCE**	**3,291**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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**	3,291
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	3,291
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	3,291
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	3,291
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	3,291
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	3,291
27	1991 Additions	675
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	675
31	**12/31/91 BALANCE**	3,966

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / East Lake Harris 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	3,291	0	3,291	0	0	3,291	3,291	0	3,291
3	Meter Installation Fees	0	675	675	0	0	675	338	0	338
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**	3,291	675	3,966	0	0	3,966	3,629	0	3,629

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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 17168 ENDED 12/31/84**	**429**
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**	**429**
38	1985 Additions	114
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	114
42	**12/31/85 BALANCE**	**543**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / East Lake Harris 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**	**543**
2	1986 Additions	114
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	114
6	**12/31/86 BALANCE**	**657**
7	1987 Additions	114
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	114
11	**12/31/87 BALANCE**	**771**
12	1988 Additions	114
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	114
16	**12/31/88 BALANCE**	**885**
17	1989 Additions	114
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	114
21	**12/31/89 BALANCE**	**999**
22	1990 Additions	79
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	79
26	**12/31/90 BALANCE**	**1,078**
27	1991 Additions	96
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	96
31	**12/31/91 BALANCE**	**1,173**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / East Lake Harris 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	1,078	79	1,156	0	0	1,156	1,117	0	1,117
3 Meter Installation Fees	0	17	17	0	0	17	8	0	8
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**	1,078	96	1,173	0	0	1,173	1,126	0	1,126

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / East Lake Harris 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 / Lake / East Lake Harris 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	
16		**0**
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / East Lake Harris 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 / Lake / East Lake Harris 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	15,273	(663)	14,609	15,273	2,646	17,919	B-1 (W)
2	Divided by	*8*	*8*	*8*	*8*	*8*	*8*	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	1,909	(83)	1,826	1,909	331	2,240	

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	2,682,417	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**	**235,854,953**

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Lake / East Lake Harris 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 - %	0.67%	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 - %	0.73%	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

East Lake Harris Estates - 557

Lake County (SSU)

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

Company: SSU / Lake / East Lake Harris 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	19,554	179	19,733	9,757	29,490	49.45%	B-4, B-3 (W)
3 Other Revenues	205	120	325	0	325		B-4 (W)
4 TOTAL OPERATING REVENUES	19,759	299	20,058	9,757	29,815		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	15,273	2,646	17,919	0	17,919		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,897	0	2,897	0	2,897		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 *Taxes Other Than Income*	2,636	576	3,212	439	3,651		B-15, B-3 (W)
9 Provision For Income Taxes	(1,331)	(1,098)	(2,429)	3,506	1,077		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	19,475	2,124	21,599	3,945	25,545		
11 NET OPERATING INCOME:	284	(1,825)	(1,541)	5,812	4,271		
12 RATE BASE	36,995		36,911		36,911		A-1 (W)
13 RATE OF RETURN	0.77%		-4.17%		11.57%		D-1 (W)

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

Company: SSU / Lake / East Lake Harris 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	19,554	179	19,733	6,637	26,370	33.63%	B-4, B-3 (W)
3 Other Revenues	205	0	205	0	205		B-4 (W)
4 TOTAL OPERATING REVENUES	19,759	179	19,938	6,637	26,575		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	15,273	(663)	14,609	0	14,609		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,897	0	2,897	0	2,897		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,636	571	3,207	299	3,505		B-15, B-3 (W)
9 Provision For Income Taxes	(1,331)	111	(1,220)	2,385	1,165		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	19,475	19	19,493	2,684	22,177		
11 NET OPERATING INCOME:	284	161	445	3,953	4,398		
12 RATE BASE	36,995		36,498		36,498		A-1 (W)
13 RATE OF RETURN	0.77%		1.22%		12.05%		D-1 (W)

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

Company: SSU / Lake / East Lake Harris 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 (%)	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	36,498	36,911	A-1 (W)	-
5	Required Income (L3 x L4)	4,398	4,271	-	-
6	Adjusted Income under Present Rates	445	(1,541)	B-1 (W)	-
7	Income Deficiency (L5 - L6)	3,953	5,812	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	6,338	9,318	-	-
10	RAF Conversion Factor	*0.9550*	*0.9550*	-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	6,637	9,757	-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**				
13	Revenue Increase before RAF (L9)	6,338	9,318	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	2,385	3,506	-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	299	439	-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**				
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	3,953	5,812		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 / East Lake Harris 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.	179	299	B-4 (W)
3				
4	2.			
5				
6				
7		179	299	
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.	(663)	(663)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		750	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		160	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		285	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(22)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		590	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,548	B-5 (W)
22				
23				
24		(663)	2,646	
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.	8	13	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	563	563	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		571	576	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	111	(1,098)	B-16 (W)
48				
49	2.			
50				
51				
52		111	(1,098)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	161	(1,825)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / East Lake Harris 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	19,419	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**	**19,419**	**314**	**19,733**
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	135	0	
16	**SUBTOTAL OTHER WATER SALES**	**135**	**(135)**	**0**
17	**TOTAL WATER SALES**	**19,554**	**179**	**19,733**
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	205	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**	**205**	**120**	**325**
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	**19,759**	**179**	**19,938**
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	**19,759**	**299**	**20,058**

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 / East Lake Harris 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	(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	6,523	541	7,064	1,723	86	1,809	1,203	187	1,391	3,596	267	3,864
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	2,121	757	2,878	474	(134)	340	345	(97)	248	1,302	987	2,289
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	991	6	998	930	0	930	0	5	5	62	1	63
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	756	27	784	756	27	784	0	0	0	0	0	0
8	620	Materials and Supplies	688	51	738	379	14	392	12	20	31	298	17	315
9	631	Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632	Contractual Services - Acct.	289	12	301	0	0	0	0	0	0	289	12	301
11	633	Contractual Services - Legal	118	7	125	0	0	0	0	0	0	118	7	125
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,181	47	1,228	1,041	38	1,078	0	0	0	140	10	150
14	641	Rental of Building/Real Prop.	56	28	84	0	0	0	0	0	0	56	28	84
15	642	Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650	Transportation Expense	205	16	221	201	7	209	2	8	10	1	1	2
17	656	Insurance - Vehicle	171	29	199	0	0	0	0	0	0	171	29	199
18	657	Insurance - General Liability	198	22	220	0	0	0	0	0	0	198	22	220
19	658	Insurance - Workman's Comp.	4	225	228	0	60	60	0	43	43	4	122	126
20	659	Insurance - Other	116	5	121	0	0	0	0	0	0	116	5	121
21	660	Advertising Expense	12	1	13	0	0	0	0	0	0	12	1	13
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	750	750	0	0	0	0	0	0	0	750	750
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	312	20	332	0	0	0	312	20	332	0	0	0
25	675	Miscellaneous Expenses	1,530	102	1,632	0	0	0	2	7	9	1,527	95	1,622
26		**TOTAL WATER O&M EXPENSES**	**15,273**	**2,646**	**17,919**	**5,503**	**99**	**5,602**	**1,875**	**194**	**2,069**	**7,894**	**2,353**	**10,248**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	6,523	541	7,064	1,723	86	1,809	1,203	187	1,391	3,596	267	3,864
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	2,121	757	2,878	474	(134)	340	345	(97)	248	1,302	987	2,289
31		**TOTAL WATER LABOR COSTS**	**8,643**	**1,298**	**9,941**	**2,197**	**(47)**	**2,149**	**1,548**	**91**	**1,639**	**4,899**	**1,254**	**6,153**

0093

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

Company: SSU / Lake / East Lake Harris 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	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	6,523	0	6,523	1,723	0	1,723	1,203	0	1,203	3,596	0	3,596
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,121	(879)	1,242	474	(145)	328	345	(116)	229	1,302	(618)	685
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	991	0	991	930	0	930	0	0	0	62	0	62
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	756	0	756	756	0	756	0	0	0	0	0	0
8	620 Materials and Supplies	688	0	688	379	0	379	12	0	12	298	0	298
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	289	0	289	0	0	0	0	0	0	289	0	289
11	633 Contractual Services - Legal	118	0	118	0	0	0	0	0	0	118	0	118
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,181	0	1,181	1,041	0	1,041	0	0	0	140	0	140
14	641 Rental of Building/Real Prop.	56	0	56	0	0	0	0	0	0	56	0	56
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	205	0	205	201	0	201	2	0	2	1	0	1
17	656 Insurance - Vehicle	171	0	171	0	0	0	0	0	0	171	0	171
18	657 Insurance - General Liability	198	0	198	0	0	0	0	0	0	198	0	198
19	658 Insurance - Workman's Comp.	4	215	219	0	58	58	0	40	40	4	117	121
20	659 Insurance - Other	116	0	116	0	0	0	0	0	0	116	0	116
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	312	0	312	0	0	0	312	0	312	0	0	0
25	675 Miscellaneous Expenses	1,530	0	1,530	0	0	0	2	0	2	1,527	0	1,527
26	**TOTAL WATER O&M EXPENSES**	**15,273**	**(563)**	**14,609**	**5,503**	**(88)**	**5,416**	**1,875**	**(75)**	**1,800**	**7,894**	**(501)**	**7,394**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,523	0	6,523	1,723	0	1,723	1,203	0	1,203	3,596	0	3,596
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,121	(879)	1,242	474	(145)	328	345	(116)	229	1,302	(618)	685
31	*TOTAL WATER LABOR COSTS*	*8,643*	*(879)*	*7,765*	*2,197*	*(145)*	*2,051*	*1,548*	*(116)*	*1,432*	*4,899*	*(618)*	*4,281*

0094

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / East Lake Harris 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.	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	492	560	679	545	441	613	450	576	470	553	509	635	6,523	0	6,523	541	7,064
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	161	184	225	174	148	194	151	187	156	179	164	197	2,121	(879)	1,242	757	2,878
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	85	97	97	95	76	63	59	82	95	83	90	70	991	0	991	6	998
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	735	0	0	0	0	0	21	0	0	0	756	0	756	27	784
8	620.1-8 Materials and Supplies	248	75	68	26	26	38	30	32	29	37	46	33	688	0	688	51	738
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.	21	25	23	24	24	24	25	23	24	25	22	29	289	0	289	12	301
11	633.1-8 Contractual Services - Legal	8	10	9	10	10	10	10	9	10	10	9	12	118	0	118	7	125
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	22	324	70	70	89	70	192	92	58	77	56	62	1,181	0	1,181	47	1,228
14	641.1-8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	4	5	5	4	6	56	0	56	28	84
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	16	28	49	16	3	15	3	18	10	21	16	9	205	0	205	16	221
17	656.1-8 Insurance - Vehicle	12	15	14	14	14	14	15	13	14	15	13	17	171	0	171	29	199
18	657.1-8 Insurance - General Liability	14	17	16	16	17	16	17	16	17	17	15	20	198	0	198	22	220
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	215	219	225	228
20	659.1-8 Insurance - Other	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	5	121
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
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	750	750
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	17	25	31	25	27	21	24	27	22	26	29	36	312	0	312	20	332
25	675.1-8 Miscellaneous Expenses	110	130	123	125	129	126	133	120	129	134	116	155	1,530	0	1,530	102	1,632
26	TOTAL WATER O&M EXPENSES	1,221	1,507	2,154	1,154	1,021	1,220	1,126	1,210	1,072	1,194	1,100	1,294	15,273	(663)	14,609	2,646	17,919

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	6,523	541	7,064
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,121	757	2,878
31	TOTAL WATER LABOR COSTS	8,643	1,298	9,941

0095

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / East Lake Harris 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

(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	168	156	269	155	34	233	42	191	83	139	124	131	1,723	0	1,723	86	1,809
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	49	45	86	40	9	62	11	55	22	36	34	25	474	(145)	328	(134)	340
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	80	92	92	90	71	58	54	78	90	78	85	64	930	0	930	0	930
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	735	0	0	0	0	0	21	0	0	0	756	0	756	27	784
8	620.1-6 Materials and Supplies	226	49	43	1	0	12	3	8	3	10	22	1	379	0	379	14	392
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	12	312	58	58	77	58	180	81	46	65	46	48	1,041	0	1,041	38	1,078
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	16	28	49	16	2	15	3	18	10	20	15	9	201	0	201	7	209
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	58	58	60	60
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	551	681	1,331	359	193	438	293	430	275	347	327	277	5,503	(88)	5,416	99	5,602

27	*Total Labor*	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	1,723	86	1,809
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	474	(134)	340
31	TOTAL WATER DIRECT LABOR COSTS	2,197	(47)	2,149

0096

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / East Lake Harris 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

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	66	98	120	97	104	83	94	103	84	100	114	141	1,203	0	1,203	187	1,391
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	19	28	34	28	30	24	27	30	24	29	33	40	345	(116)	229	(97)	248
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	12	0	12	20	31
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	40	40	43	43
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	17	25	31	25	27	21	24	27	22	26	29	36	312	0	312	20	332
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	103	153	187	151	161	129	147	161	131	156	177	220	1,875	(75)	1,800	194	2,069

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,203	187	1,391
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	345	(97)	248
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,548	91	1,639

0097

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

Company: SSU / Lake / East Lake Harris 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 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	259	307	290	293	304	297	313	282	304	314	271	363	3,596	0	3,596	267	3,864
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	94	111	105	106	110	108	113	102	110	114	98	132	1,302	(618)	685	987	2,289
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	5	6	62	0	62	1	63
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	21	25	24	24	25	25	26	23	25	26	22	30	298	0	298	17	315
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.	21	25	23	24	24	24	25	23	24	25	22	29	289	0	289	12	301
11	633.8 Contractual Services - Legal	8	10	9	10	10	10	10	9	10	10	9	12	118	0	118	7	125
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	12	11	11	12	12	12	11	12	12	11	14	140	0	140	10	150
14	641.8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	4	5	5	4	6	56	0	56	28	84
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	15	14	14	14	14	15	13	14	15	13	17	171	0	171	29	199
18	657.8 Insurance - General Liability	14	17	16	16	17	16	17	16	17	17	15	20	198	0	198	22	220
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	*0*	*0*	*0*	4	117	121	122	126
20	659.8 Insurance - Other	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	5	121
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	750	750
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	110	130	123	125	129	126	133	120	129	133	115	154	1,527	0	1,527	95	1,622
26	**TOTAL WATER A&G EXPENSES**	**567**	**673**	**636**	**644**	**667**	**653**	**686**	**619**	**666**	**690**	**596**	**797**	**7,894**	**(501)**	**7,394**	**2,353**	**10,248**

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	3,596	267	3,864
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,302	987	2,289
31	**TOTAL WATER A&G LABOR COSTS**	**4,898**	**1,254**	**6,153**

0098

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

Company: SSU / Lake / East Lake Harris 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. 8 of 10
Supporting Schedules: Allocation Schedules

6600

(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	6,523	0	6,523	6,523	0	0	87	139	(22)	6,727	336	0	541	7,064
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	2,121	(879)	1,242	2,121	(879)	0	23	18	0	1,283	47	1,548	757	2,878
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	991	0	991	991	0	0	1	5	0	998	0	0	6	998
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	756	0	756	756	0	0	0	0	0	756	27	0	27	784
8 620.1-8 Materials and Supplies	688	0	688	688	0	0	4	21	0	712	26	0	51	738
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.	289	0	289	289	0	0	2	0	0	291	11	0	12	301
11 633.1-8 Contractual Services - Legal	118	0	118	118	0	0	3	0	0	120	4	0	7	125
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	1,181	0	1,181	1,181	0	0	4	0	0	1,185	43	0	47	1,228
14 641.1-8 Rental of Building/Real Prop.	56	0	56	56	0	0	0	25	0	81	3	0	28	84
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	205	0	205	205	0	0	1	7	0	213	8	0	16	221
17 656.1-8 Insurance - Vehicle	171	0	171	171	0	0	5	17	0	192	7	0	29	199
18 657.1-8 Insurance - General Liability	198	0	198	198	0	0	4	10	0	213	8	0	22	220
19 658.1-8 Insurance - Workman's Comp.	4	215	219	4	215	0	0	1	0	220	8	0	225	228
20 659.1-8 Insurance - Other	116	0	116	116	0	0	1	0	0	117	4	0	5	121
21 660.1-8 Advertising Expense	12	0	12	12	0	0	0	0	0	13	0	0	1	13
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	750	0	0	0	750	0	0	750	750
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	312	0	312	312	0	0	0	20	0	332	0	0	20	332
25 675.1-8 Miscellaneous Expenses	1,530	0	1,530	1,530	0	0	25	20	0	1,575	57	0	102	1,632
26 TOTAL WATER O&M EXPENSES	15,273	(663)	14,609	15,273	(663)	750	160	285	(22)	15,782	580	1,548	2,648	17,919

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

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / East Lake Harris 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 6 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	1,723		1,723	1,723						1,723	86		86	1,809
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	604.1-6 Employee Pensions & Benefits	474	(145)	328	474	(145)					328	12		(134)	340
4	610.1-6 Purchased Water	0		0	0						0			0	0
5	615.1-6 Purchased Power	930		930	930						930			0	930
6	616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7	618.1-6 Chemicals	756		756	756						756	27		27	784
8	620.1-6 Materials and Supplies	379		379	379						379	14		14	392
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	1,041		1,041	1,041						1,041	38		38	1,078
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	201		201	201						201	7		7	209
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	58	58	0	58					58	2		60	60
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	5,503	(88)	5,416	5,503	(88)	0	0	0	0	5,416	186	0	98	5,602

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 / Lake / East Lake Harris 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	1,203		1,203	1,203				133	(12)	1,324	66		187	1,391
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	345	(116)	229	345	(116)			10		239	9		(97)	248
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	12		12	12				18		30	1		20	31
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		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	40	40	0	40			1		41	2		43	43
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	312		312	312				20		332			20	332
25 675.7 Miscellaneous Expenses	2		2	2				7		9	0		7	9
26 TOTAL WATER CUST ACCT EXPENSES	1,875	(75)	1,800	1,875	(75)	0	0	203	(12)	1,991	78	0	194	2,069

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 / Lake / East Lake Harris 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	3,596		3,596	3,596			87	6	(11)	3,680	184		267	3,864
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,302	(618)	685	1,302	(618)		23	8		716	26	1,548	967	2,269
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	62		62	62			1	0		63			1	63
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	298		298	298			4	2		304	11		17	315
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	289		289	289			2	0		291	11		12	301
11 633.8 Contractual Services - Legal	118		118	118			3	0		120	4		7	125
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	140		140	140			4	0		145	5		10	150
14 641.8 Rental of Building/Real Prop.	56		56	56			0	25		81	3		28	84
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	171		171	171			5	17		192	7		29	199
18 657.8 Insurance - General Liability	198		198	198			4	10		213	8		22	220
19 658.8 Insurance - Workman's Comp.	4	117	121	4	117		0	0		121	4		122	126
20 659.8 Insurance - Other	116		116	116			1	0		117	4		5	121
21 660.8 Advertising Expense	12		12	12			0	0		13	0		1	13
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		750	0	0		750			750	750
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	1,527		1,527	1,527			25	13		1,566	57		95	1,622
26 TOTAL WATER A&G EXPENSES	7,894	(501)	7,394	7,894	(501)	750	160	82	(11)	8,375	325	1,548	2,353	10,248

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.

0102

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

Company: SSU / Lake / East Lake Harris 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 12/31/86	(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	4,629		6,523	1,894	35.07%	5,931	592	9.97%
2	603.1-8 Salaries & Wages - Officers, Etc.	234		0	(234)	-100.00%	287	(287)	-100.00%
3	604.1-8 Employee Pensions & Benefits	385		1,242	847	214.41%	485	757	155.98%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,014		991	(23)	-2.23%	1,245	(254)	-20.40%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	473		756	283	59.87%	581	175	30.16%
8	620.1-8 Materials and Supplies	268		688	420	156.58%	329	358	108.90%
9	631.1-8 Contractual Services - Engr.	34		1	(33)	-98.27%	42	(41)	-98.59%
10	632.1-8 Contractual Services - Acct.	303		289	(14)	-4.56%	372	(83)	-22.29%
11	633.1-8 Contractual Services - Legal	61		118	57	92.77%	75	43	56.95%
12	634.1-8 Contractual Services - Mgmt. Fees	94		0	(94)	-100.00%	115	(115)	-100.00%
13	635.1-8 Contractual Services - Other	227		1,181	954	420.26%	279	902	323.58%
14	641.1-8 Rental of Building/Real Prop.	233		56	(177)	-75.94%	286	(230)	-80.41%
15	642.1-8 Rental of Equipment	120		2	(118)	-98.23%	147	(145)	-98.56%
16	650.1-8 Transportation Expense	321		205	(116)	-36.19%	394	(189)	-48.05%
17	656.1-8 Insurance - Vehicle	618		171	(447)	-72.40%	759	(589)	-77.53%
18	657.1-8 Insurance - General Liability	376		198	(178)	-47.21%	462	(263)	-57.02%
19	658.1-8 Insurance - Workman's Comp.	226		219	(7)	-3.02%	278	(58)	-21.05%
20	659.1-8 Insurance - Other	223		116	(107)	-47.86%	274	(158)	-57.57%
21	660.1-8 Advertising Expense	18		12	(6)	-31.92%	22	(10)	-44.57%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	140		0	(140)	-100.00%	172	(172)	-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	157		312	155	98.50%	193	119	61.61%
25	675.1-8 Miscellaneous Expenses	1,916		1,530	(386)	-20.16%	2,353	(824)	-35.00%
26	**TOTAL WATER O&M EXPENSES**	**12,280**		**14,609**	**2,329**	**18.97%**	**15,083**	**(474)**	**-3.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,140**		**14,609**	**2,469**	**20.34%**	**14,911**	**(302)**	**-2.07%**
28	**Average ERC's**	**172**		**170**	**(2)**	**-1.16%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**22.83%**			

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 / East Lake Harris 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 12/31/86	(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	601.1-6 Salaries & Wages - Employees	2,058		1,723	(335)	-16.27%	2,528	(805)	-31.83%
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		328	328	N.A.	0	328	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	912		930	18	1.93%	1,120	(191)	-17.01%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	473		756	283	59.87%	581	175	30.16%
8	620.1-6 Materials and Supplies	268		379	111	41.24%	329	49	14.99%
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		1,041	1,041	N.A.	0	1,041	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	15		0	(15)	-100.00%	18	(18)	-100.00%
16	650.1-6 Transportation Expense	292		201	(91)	-31.00%	359	(157)	-43.82%
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		58	58	N.A.	0	58	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	16		0	(16)	-100.00%	20	(20)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	4,034		5,416	1,382	34.25%	4,955	461	9.30%
27	**SUBTOTAL (less accts. 666 & 667)**	4,034		5,416	1,382	34.25%	4,955	461	9.51%
28	**Average ERC's**	172		170	(2)	-1.16%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		22.83%			

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 / East Lake Harris 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 12/31/90	(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	601.7 Salaries & Wages - Employees	1,187		1,203	16	1.35%	1,458	(255)	-17.48%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		229	229	N.A.	0	229	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		12	12	N.A.	0	12	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	13		2	(11)	-85.68%	16	(14)	-88.34%
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		40	40	N.A.	0	40	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	157		312	155	98.50%	193	119	61.61%
25	675.7 Miscellaneous Expenses	8		2	(6)	-72.06%	10	(8)	-77.25%
26	**TOTAL WATER O&M EXPENSES**	**1,365**		**1,800**	**435**	**31.86%**	**1,677**	**123**	**7.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,365**		**1,800**	**435**	**31.86%**	**1,677**	**123**	**8.85%**
28	**Average ERC's**	**172**		**170**	**(2)**	**-1.16%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**22.83%**			

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 / East Lake Harris 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 12/31/86	(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	1,584		3,596	2,012	127.05%	1,946	1,651	84.86%
2	603.8 Salaries & Wages - Officers, Etc.	234		0	(234)	-100.00%	287	(287)	-100.00%
3	604.8 Employee Pensions & Benefits	395		685	290	73.36%	485	200	41.14%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	102		62	(40)	-39.37%	125	(63)	-50.64%
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		298	298	N.A.	0	298	N.A.
9	631.8 Contractual Services - Engr.	34		1	(33)	-96.27%	42	(41)	-96.59%
10	632.8 Contractual Services - Acct.	303		289	(14)	-4.56%	372	(83)	-22.28%
11	633.8 Contractual Services - Legal	61		118	57	92.77%	75	43	56.95%
12	634.8 Contractual Services - Mgmt. Fees	94		0	(94)	-100.00%	115	(115)	-100.00%
13	635.8 Contractual Services - Other	227		140	(87)	-38.16%	279	(138)	-49.65%
14	641.8 Rental of Building/Real Prop.	233		56	(177)	-75.94%	286	(230)	-80.41%
15	642.8 Rental of Equipment	105		2	(103)	-97.97%	129	(127)	-98.35%
16	650.8 Transportation Expense	16		1	(15)	-90.64%	20	(18)	-92.38%
17	656.8 Insurance - Vehicle	618		171	(447)	-72.40%	759	(589)	-77.53%
18	657.8 Insurance - General Liability	376		198	(178)	-47.21%	462	(263)	-57.02%
19	658.8 Insurance - Workman's Comp.	226		121	(105)	-46.53%	278	(157)	-56.47%
20	659.8 Insurance - Other	223		116	(107)	-47.88%	274	(158)	-57.57%
21	660.8 Advertising Expense	18		12	(6)	-31.92%	22	(10)	-44.57%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	140		0	(140)	-100.00%	172	(172)	-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	1,892		1,527	(365)	-19.27%	2,324	(796)	-34.27%
26	**TOTAL WATER O&M EXPENSES**	**6,681**		**7,394**	**513**	**7.45%**	**8,452**	**(1,058)**	**-12.52%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,741**		**7,394**	**653**	**9.68%**	**8,280**	**(886)**	**-11.98%**
28	**Average ERC's**	**172**		**170**	**(2)**	**-1.16%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**22.63%**			

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 / East Lake Harris 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.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	592	9.97%	
2	603.1-S Salaries & Wages - Officers, Etc.	(267)	-100.00%	
3	604.1-S Employee Pensions & Benefits	757	155.98%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(254)	-20.40%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	175	30.16%	
8	620.1-S Materials and Supplies	358	108.90%	
9	631.1-S Contractual Services - Engr.	(41)	-98.59%	
10	632.1-S Contractual Services - Acct.	(83)	-22.29%	
11	633.1-S Contractual Services - Legal	43	58.95%	
12	634.1-S Contractual Services - Mgmt. Fees	(115)	-100.00%	
13	635.1-S Contractual Services - Other	902	323.58%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(230)	-80.41%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(145)	-98.56%	
16	650.1-S Transportation Expense	(189)	-48.05%	
17	656.1-S Insurance - Vehicle	(589)	-77.53%	
18	657.1-S Insurance - General Liability	(263)	-57.02%	
19	658.1-S Insurance - Workman's Comp.	(58)	-21.05%	
20	659.1-S Insurance - Other	(158)	-57.57%	
21	660.1-S Advertising Expense	(10)	-44.57%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(172)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	119	61.61%	
25	675.1-S Miscellaneous Expenses	(824)	-35.00%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(474)	-3.14%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / East Lake Harris 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 / Lake / East Lake Harris 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	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
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$2,999
Total Projected Rate Case Expense	1,772,200	2,999
Annual Amortization Over 4 Years	**$443,050**	**$750**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	171
% of Total	100%	0.1692%

(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 / Lake / East Lake Harris 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

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 / Lake / East Lake Harris Estates

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 / East Lake Harris 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)
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	478	40	2.50%	12	0	12
4	339.1 Other Plant & Misc.	210	25	4.00%	8	0	8
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	43	0	N.A.	0	0	0
7	304.2 Structures & Improvements	6,793	33	3.03%	206	0	206
8	305.2 Collect. & Impound.	166	50	2.00%	3	0	3
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	204	30	3.33%	7	0	7
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	37	35	2.86%	1	0	1
13	310.2 Power Generation Eq.	16	20	5.00%	1	0	1
14	311.2 Pumping Equipment	4,042	20	5.00%	202	0	202
15	339.2 Other Plant & Misc.	(19)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	557	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,268	33	3.03%	38	0	38
19	320.3 Water Treatment Eq.	4,317	22	4.55%	196	0	196
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	1	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	1,262	37	2.70%	34	0	34
25	331.4 Transm. & Distribution	9,224	43	2.33%	215	0	215
26	333.4 Services	1,663	40	2.50%	42	0	42
27	334.4 Meters & Meter Installation	7,490	20	5.00%	375	0	375
28	335.4 Hydrants	128	45	2.22%	3	0	3
29	339.4 Other Plant & Misc.	378	25	4.00%	15	0	15
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	898	0	N.A.	0	0	0
32	304.5 Structures & Improvements	4,460	40	2.50%	112	0	112
33	340.5 Office Furniture & Equipment	2,288	15	6.67%	153	0	153
34	340.51 Computer Equipment	3,535	6	16.67%	589	0	589
35	341.5 Transportation Equipment	3,039	6	16.67%	507	0	507
36	342.5 Stores Equipment	25	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	1,152	16	6.25%	72	0	72
38	344.5 Laboratory Equipment	255	15	6.67%	17	0	17
39	345.5 Power Operated Equipment	1,501	12	8.33%	125	0	125
40	346.5 Communication Equipment	474	10	10.00%	47	0	47
41	347.5 Miscellaneous Equipment	161	15	6.67%	11	0	11
42	348.5 Other Tangible Plant	125	10	10.00%	13	0	13
43							
44	**INTANGIBLE PLANT**	688		2.96%	20	0	20
45	**SUPPLY & PUMPING**	11,282		3.72%	419	0	419
46	**WATER TREATMENT PLANT**	6,142		3.82%	235	0	235
47	**TRANSM. & DISTRIBUTION**	20,148		3.39%	683	0	683
48	**GENERAL PLANT**	17,914		9.19%	1,646	0	1,646
49							
51	**TOTAL DEPRECIATION EXPENSE**	56,174		5.35%	3,003	0	3,003
52	**AMORTIZATION OF CIAC**				(96)	0	(96)
53	**NON-USED AND USEFUL**				(10)	0	(10)
54	**NET DEPRECIATION EXPENSE - WATER**				2,897	0	2,897

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / East Lake Harris 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)

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)	(2)	(3)	(4)	(5)	(6)
1	Plant Capacity Fees	0	3.80%	0	0	0
2	Line/Main Extension Fees	3,291	2.39%	79	0	79
3	Meter Installation Fees	338	5.00%	17	0	17
4	Contributed Lines	0	2.39%	0	0	0
5	Cont. Prty. Other Than Lines	0	3.62%	0	0	0
6	Service Installation Fees	0	2.50%	0	0	0
7	TOTAL WATER CIAC AMORT. EXPENSE	3,629		96	0	96

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 / East Lake Harris 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	6,793	206	3.03%
3	305.2 Collect. & Impound.	166	3	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	204	7	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	37	1	2.86%
8	310.2 Power Generation Eq.	16	1	5.00%
9	311.2 Pumping Equipment	4,042	202	5.00%
10	339.2 Other Plant & Misc.	(19)	(1)	4.00%
11	304.3 Structures & Improvements	1,268	38	3.03%
12	320.3 Water Treatment Eq.	4,317	196	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	1,262	34	2.70%
15	**COMPOSITE RATE**	18,086	688	3.80%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	9,224	215	2.33%
19	335.4 Hydrants	128	3	2.22%
20	339.4 Other Plant & Misc.	378	15	4.00%
21	**COMPOSITE RATE**	9,731	232	2.39%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	7,490	375	5.00%
24	**COMPOSITE RATE**	7,490	375	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,663	42	2.50%
27	**COMPOSITE RATE**	1,663	42	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	18,086	688	3.80%
30	Line / Main Extension Fees & Contri. lines (Line 21)	9,731	232	2.39%
31	Meter Installation Fees (Line 24)	7,490	375	5.00%
32	Service Installation Fees (Line 27)	1,663	42	2.50%
33	**COMPOSITE RATE**	36,970	1,336	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 / Lake / East Lake Harris 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	12	0	12	0.00%	0
4 339.1 Other Plant & Misc.	8	0	8	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	206	0	206	0.00%	0
8 305.2 Collect. & Impound.	3	0	3	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	7	0	7	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	1	0	1	0.00%	0
13 310.2 Power Generation Eq.	1	0	1	0.00%	0
14 311.2 Pumping Equipment	202	0	202	0.00%	0
15 339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	38	0	38	0.00%	0
19 320.3 Water Treatment Eq.	196	0	196	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	34	0	34	30.00%	10
25 331.4 Transm. & Distribution	215	0	215	0.00%	0
26 333.4 Services	42	0	42	0.00%	0
27 334.4 Meters & Meter Insallation	375	0	375	0.00%	0
28 335.4 Hydrants	3	0	3	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	112	0	112	0.00%	0
33 340.5 Office Furniture & Equipment	153	0	153	0.00%	0
34 340.51 Computer Equipment	589	0	589	0.00%	0
35 341.5 Transportation Equipment	507	0	507	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	72	0	72	0.00%	0
38 344.5 Laboratory Equipment	17	0	17	0.00%	0
39 345.5 Power Operated Equipment	125	0	125	0.00%	0
40 346.5 Communication Equipment	47	0	47	0.00%	0
41 347.5 Miscellaneous Equipment	11	0	11	0.00%	0
42 348.5 Other Tangible Plant	13	0	13	0.00%	0
43					
44 **INTANGIBLE PLANT**	20	0	20		0
45 **SUPPLY & PUMPING**	419	0	419		0
46 **WATER TREATMENT PLANT**	235	0	235		0
47 **TRANSM. & DISTRIBUTION**	683	0	683		10
48 **GENERAL PLANT**	1,646	0	1,646		0
49					
51 **TOTAL**	3,003	0	3,003		10
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.34%	

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

Present Income - Interim / Final

Company: SSU / Lake / East Lake Harris 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:**	889	8	897	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	889	13	903		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	563	563		
6		0	0	0		
7	**TOTAL**	0	563	563		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		1,747	0	1,747		
11		0	0	0		
12	**TOTAL**	1,747	0	1,747		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	2,636	571	3,207		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	2,636	576	3,212		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 / East Lake Harris 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	19,759	179	19,938	19,759	299	20,058	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	15,273	(663)	14,609	15,273	2,646	17,919	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,897	0	2,897	2,897	0	2,897	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	2,636	576	3,212	2,636	576	3,212	B-15 (W)	-
8 Pre Tax Operating Expenses	20,806	(87)	20,719	20,806	3,223	24,028	-	-
9 **TOTAL PRE-TAX INCOME**	(1,047)	266	(781)	(1,047)	(2,923)	(3,970)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(1,047)	266	(781)	(1,047)	(2,923)	(3,970)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	36,995	(497)	36,498	36,995	(83)	36,911	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	2,146	(29)	2,117	2,146	(5)	2,141	-	-
17 Total Taxable Income	(3,193)	295	(2,897)	(3,193)	(2,918)	(6,111)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,201)	111	(1,090)	(1,201)	(1,098)	(2,300)	-	-
20 Less:								
21 Parent Debt Adjustment	108	0	108	108	0	108	C-9 (W)	-
22 Investment Tax Credit	21	0	21	21	0	21	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,331)	111	(1,220)	(1,331)	(1,098)	(2,429)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / East Lake Harris 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. (%)	0.34%	0.00%	0.34%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Fern Park - 324

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Fern 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	118,218	(180)	118,038	A-5 (W)
2	Utility Land & Land Rights	1,805	0	1,805	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(41,649)	(157)	(41,806)	A-9 (W)
6	CIAC	(17,889)	0	(17,889)	A-12 (W)
7	Accumulated Amortization of CIAC	7,466	0	7,466	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	230	0	230	C-7 (W)
12	Working Capital Allowance	2,706	367	3,073	A-17 (W)
13	**TOTAL WATER RATE BASE**	**70,888**	**30**	**70,918**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Fern 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

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	118,218	(180)	118,038	A-5 (W)
2	Utility Land & Land Rights	1,805	0	1,805	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(41,649)	(157)	(41,806)	A-9 (W)
6	CIAC	(17,889)	0	(17,889)	A-12 (W)
7	Accumulated Amortization of CIAC	7,466	0	7,466	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	230	0	230	C-7 (W)
12	Working Capital Allowance	2,706	(94)	2,612	A-17 (W)
13	**TOTAL WATER RATE BASE**	70,868	(431)	70,457	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Fern 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.	(582)	222	(180)	A-5 (W)
3					
4	2.				
5					
6					
7		(582)	222	(180)	
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.	75	75	75	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(464)	(232)	
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		75	(389)	(157)	
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 / Fern 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 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).	(94)	(94)	(94)	A-17 (W)
38					
39	2.				
40					
41					
42		(94)	(94)	(94)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	367	367	367	A-17 (W)
45					
46	2.				
47					
48					
49		367	367	367	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(601)	(261)	(431)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(140)	200	30	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Fern 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 23511 ENDED 04/30/89**	**128,216**
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 / Fern 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	**4/30/89 BALANCE**	**128,216**
17	1989 Additions	5,010
18	1989 Retirements	0
19	1989 Adjustments	11
20	1989 Net Additions	5,021
21	**12/31/89 BALANCE**	**133,237**
22	1990 Additions (A/C 101)	(756)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(756)
27	**12/31/90 BALANCE**	**132,481**
28	1990 General Plant Reallocation Adjustments *	(13,610)
29	**12/31/90 ADJUSTED BALANCE**	**118,871**
30	1991 Additions (A/C 101)	2,305
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	222
34	1991 Net Additions	2,527
35	**12/31/91 BALANCE**	**121,398**

* 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 / Fern 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	582	(804)	0	(222)	(582)	222	(0)	180	(180)	(0)
3	302.1 Franchises	1,322	0	0	1,322	0	0	1,322	1,322	0	1,322
4	339.1 Other Plant & Misc.	625	0	0	625	0	0	625	625	0	625
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	53	0	0	53	0	0	53	53	0	53
7	304.2 Structures & Improvements	12,662	0	0	12,662	0	0	12,662	12,662	0	12,662
8	305.2 Collect. & Impound.	15,984	0	0	15,984	0	0	15,984	15,984	0	15,984
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,333	0	0	2,333	0	0	2,333	2,333	0	2,333
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	658	0	0	658	0	0	658	658	0	658
13	310.2 Power Generation Eq.	20	0	0	20	0	0	20	20	0	20
14	311.2 Pumping Equipment	15,537	0	0	15,537	0	0	15,537	15,537	0	15,537
15	339.2 Other Plant & Misc.	(23)	0	0	(23)	0	0	(23)	(23)	0	(23)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	783	0	0	783	0	0	783	783	0	783
18	304.3 Structures & Improvements	4,007	0	0	4,007	0	0	4,007	4,007	0	4,007
19	320.3 Water Treatment Eq.	7,907	0	0	7,907	0	0	7,907	7,907	0	7,907
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	1	0	0	1	0	0	1	1	0	1
24	330.4 Distr. Reservoirs	719	0	0	719	0	0	719	719	0	719
25	331.4 Transm. & Distribution	16,006	0	0	16,006	0	0	16,006	16,006	0	16,006
26	333.4 Services	8,528	225	0	8,753	0	0	8,753	8,641	0	8,641
27	334.4 Meters & Meter Insallation	12,257	1,408	0	13,665	0	0	13,665	12,961	0	12,961
28	335.4 Hydrants	109	0	0	109	0	0	109	109	0	109
29	339.4 Other Plant & Misc.	260	0	0	260	0	0	260	260	0	260
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	983	(33)	0	950	0	0	950	966	0	966
32	304.5 Structures & Improvements	4,741	117	0	4,858	0	0	4,858	4,799	0	4,799
33	340.5 Office Furniture & Equipme	2,443	40	0	2,482	0	0	2,482	2,462	0	2,462
34	340.51 Computer Equipment	3,220	1,169	0	4,389	0	0	4,389	3,804	0	3,804
35	341.5 Transportation Equipment	3,149	243	0	3,392	0	0	3,392	3,270	0	3,270
36	342.5 Stores Equipment	24	6	0	30	0	0	30	27	0	27
37	343.5 Tools, Shop & Garage	1,251	(23)	0	1,228	0	0	1,228	1,239	0	1,239
38	344.5 Laboratory Equipment	265	19	0	284	0	0	284	274	0	274
39	345.5 Power Operated Equipment	1,688	(145)	0	1,543	0	0	1,543	1,615	0	1,615
40	346.5 Communication Equipment	490	39	0	529	0	0	529	510	0	510
41	347.5 Miscellaneous Equipment	153	39	0	192	0	0	192	173	0	173
42	348.5 Other Tangible Plant	132	7	0	138	0	0	138	135	0	135
43											
44	**INTANGIBLE PLANT**	2,529	(804)	0	1,725	(582)	222	1,947	2,127	(180)	1,947
45	**SUPPLY & PUMPING**	47,224	0	0	47,224	0	0	47,224	47,224	0	47,224
46	**WATER TREATMENT PLANT**	12,697	0	0	12,697	0	0	12,697	12,697	0	12,697
47	**TRANSM. & DISTRIBUTION**	37,883	1,633	0	39,516	0	0	39,516	38,700	0	38,700
48	**GENERAL PLANT**	18,538	1,476	0	20,014	0	0	20,014	19,276	0	19,276
49											
50	**TOTAL PLANT IN SERVICE**	118,871	2,305	0	121,176	(582)	222	121,398	120,023	(180)	119,843
51	**LAND & LAND RIGHTS**	1,822	(33)	0	1,789	0	0	1,789	1,805	0	1,805
52	**TOTAL PIS LESS LAND**	117,049	2,338	0	119,387	(582)	222	119,609	118,218	(180)	118,038

*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 / Fern 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 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	1,322	0	0	1,322	0%	0
4	339.1 Other Plant & Misc.	625	0	0	625	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	53	0	0	53	0%	0
7	304.2 Structures & Improvements	12,662	0	0	12,662	0%	0
8	305.2 Collect. & Impound.	15,984	0	0	15,984	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	2,333	0	0	2,333	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	658	0	0	658	0%	0
13	310.2 Power Generation Eq.	20	0	0	20	0%	0
14	311.2 Pumping Equipment	15,537	0	0	15,537	0%	0
15	339.2 Other Plant & Misc.	(23)	0	0	(23)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	783	0	0	783	0%	0
18	304.3 Structures & Improvements	4,007	0	0	4,007	0%	0
19	320.3 Water Treatment Eq.	7,907	0	0	7,907	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	3	0	0	3	0%	0
23	304.4 Structures & Improvements	1	0	0	1	0%	0
24	330.4 Distr. Reservlors	719	0	0	719	0%	0
25	331.4 Transm. & Distribution	16,006	0	0	16,006	0%	0
26	333.4 Services	8,641	0	0	8,641	0%	0
27	334.4 Meters & Meter Insallation	12,961	0	0	12,961	0%	0
28	335.4 Hydrants	109	0	0	109	0%	0
29	339.4 Other Plant & Misc.	260	0	0	260	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	966	0	0	966	0%	0
32	304.5 Structures & Improvements	4,799	0	0	4,799	0%	0
33	340.5 Office Furniture & Equipment	2,462	0	0	2,462	0%	0
34	340.51 Computer Equipment	3,804	0	0	3,804	0%	0
35	341.5 Transportation Equipment	3,270	0	0	3,270	0%	0
36	342.5 Stores Equipment	27	0	0	27	0%	0
37	343.5 Tools, Shop & Garage	1,239	0	0	1,239	0%	0
38	344.5 Laboratory Equipment	274	0	0	274	0%	0
39	345.5 Power Operated Equipment	1,615	0	0	1,615	0%	0
40	346.5 Communication Equipment	510	0	0	510	0%	0
41	347.5 Miscellaneous Equipment	173	0	0	173	0%	0
42	348.5 Other Tangible Plant	135	0	0	135	0%	0
43							
44	**INTANGIBLE PLANT**	1,947	0	0	1,947		0
45	**SUPPLY & PUMPING**	47,224	0	0	47,224		0
46	**WATER TREATMENT PLANT**	12,697	0	0	12,697		0
47	**TRANSM. & DISTRIBUTION**	38,700	0	0	38,700		0
48	**GENERAL PLANT**	19,276	0	0	19,276		0
49							
50	**TOTAL PLANT IN SERVICE**	119,843	0	0	119,843		0
51	**LAND & LAND RIGHTS**	1,805	0	0	1,805		0
52	**TOTAL PIS LESS LAND**	118,038	0	0	118,038		0
53				Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =		0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Fern 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	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 / Fern 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 23511 ENDED 04/30/89**	**35,963**
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 / Fern 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-6 (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**	35,963
17	1989 Additions	3,875
18	1989 Retirements	0
19	1989 Adjustments	1
20	1989 Net Additions	3,876
21	**12/31/89 BALANCE**	39,839
22	1990 Additions	5,534
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,534
26	**12/31/90 BALANCE**	45,373
27	1990 General Plant Reallocation Adjustments *	(6,302)
28	**12/31/90 ADJUSTED BALANCE**	39,072
29	1991 Additions	5,155
30	1991 Retirements	0
31	1991 Adjustments	389
32	1991 Net Additions	5,544
33	**12/31/91 BALANCE**	44,616

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Fern 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	75	(0)	75	(75)	(75)	0	75	(75)	0
3	302.1 Franchises	399	33	432	0	0	432	416	0	416
4	339.1 Other Plant & Misc.	201	25	226	0	0	226	214	0	214
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	3,441	384	3,824	0	0	3,824	3,633	0	3,633
8	305.2 Collect. & Impound.	4,968	320	5,287	0	0	5,287	5,128	0	5,128
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	828	78	906	0	0	906	867	0	867
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	226	19	245	0	0	245	235	0	235
13	310.2 Power Generation Eq.	2	1	3	0	0	3	3	0	3
14	311.2 Pumping Equipment	6,033	777	6,810	0	0	6,810	6,421	0	6,421
15	339.2 Other Plant & Misc.	(2)	(1)	(3)	0	0	(3)	(2)	0	(2)
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,684	121	1,805	0	0	1,805	1,744	0	1,744
19	320.3 Water Treatment Eq.	2,458	359	2,818	0	0	2,818	2,638	0	2,638
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	76	19	96	0	0	96	86	0	86
25	331.4 Transm. & Distribution	4,756	372	5,128	0	0	5,128	4,942	0	4,942
26	333.4 Services	2,570	216	2,786	0	0	2,786	2,678	0	2,678
27	334.4 Meters & Meter Insallation	5,251	648	5,899	0	0	5,899	5,575	0	5,575
28	335.4 Hydrants	6	2	9	0	0	9	8	0	8
29	339.4 Other Plant & Misc.	36	10	47	0	0	47	42	0	42
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	627	120	747	0	0	747	687	0	687
33	340.5 Office Furniture & Equipment	788	164	952	0	0	952	870	0	870
34	340.51 Computer Equipment	404	634	1,038	0	464	1,502	721	232	953
35	341.5 Transportation Equipment	1,992	545	2,537	0	0	2,537	2,264	0	2,264
36	342.5 Stores Equipment	7	1	9	0	0	9	8	0	8
37	343.5 Tools, Shop & Garage	565	77	643	0	0	643	604	0	604
38	344.5 Laboratory Equipment	119	18	137	0	0	137	128	0	128
39	345.5 Power Operated Equipment	1,291	135	1,425	0	0	1,425	1,358	0	1,358
40	346.5 Communication Equipment	189	51	240	0	0	240	214	0	214
41	347.5 Miscellaneous Equipment	27	12	39	0	0	39	33	0	33
42	348.5 Other Tangible Plant	54	14	67	0	0	67	60	0	60
43										
44	**INTANGIBLE PLANT**	676	58	734	(75)	(75)	659	705	(75)	630
45	**SUPPLY & PUMPING**	15,495	1,577	17,072	0	0	17,072	16,283	0	16,283
46	**WATER TREATMENT PLANT**	4,142	481	4,623	0	0	4,623	4,383	0	4,383
47	**TRANSM. & DISTRIBUTION**	12,697	1,269	13,965	0	0	13,965	13,331	0	13,331
48	**GENERAL PLANT**	6,062	1,771	7,833	0	464	8,297	6,948	232	7,180
49										
50	**TOTAL WATER ACCUM. DEP.**	39,072	5,155	44,227	(75)	389	44,616	41,649	157	41,806

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Fern 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)

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	416	0	416	0%	0
4	339.1 Other Plant & Misc.	214	0	214	0%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0%	0
7	304.2 Structures & Improvements	3,633	0	3,633	0%	0
8	305.2 Collect. & Impound.	5,128	0	5,128	0%	0
9	306.2 Lake, River & Other	0	0	0	0%	0
10	307.2 Wells & Springs	867	0	867	0%	0
11	308.2 Infiltration Galleries	0	0	0	0%	0
12	309.2 Supply Mains	235	0	235	0%	0
13	310.2 Power Generation Eq.	3	0	3	0%	0
14	311.2 Pumping Equipment	6,421	0	6,421	0%	0
15	339.2 Other Plant & Misc.	(2)	0	(2)	0%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0%	0
18	304.3 Structures & Improvements	1,744	0	1,744	0%	0
19	320.3 Water Treatment Eq.	2,638	0	2,638	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	86	0	86	0%	0
25	331.4 Transm. & Distribution	4,942	0	4,942	0%	0
26	333.4 Services	2,678	0	2,678	0%	0
27	334.4 Meters & Meter Insallation	5,575	0	5,575	0%	0
28	335.4 Hydrants	8	0	8	0%	0
29	339.4 Other Plant & Misc.	42	0	42	0%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0%	0
32	304.5 Structures & Improvements	687	0	687	0%	0
33	340.5 Office Furniture & Equipment	870	0	870	0%	0
34	340.51 Computer Equipment	953	0	953	0%	0
35	341.5 Transportation Equipment	2,264	0	2,264	0%	0
36	342.5 Stores Equipment	8	0	8	0%	0
37	343.5 Tools, Shop & Garage	604	0	604	0%	0
38	344.5 Laboratory Equipment	128	0	128	0%	0
39	345.5 Power Operated Equipment	1,358	0	1,358	0%	0
40	346.5 Communication Equipment	214	0	214	0%	0
41	347.5 Miscellaneous Equipment	33	0	33	0%	0
42	348.5 Other Tangible Plant	60	0	60	0%	0
43						
44	**INTANGIBLE PLANT**	630	0	630		0
45	**SUPPLY & PUMPING**	16,283	0	16,283		0
46	**WATER TREATMENT PLANT**	4,383	0	4,383		0
47	**TRANSM. & DISTRIBUTION**	13,331	0	13,331		0
48	**GENERAL PLANT**	7,180	0	7,180		0
49						
50	**TOTAL**	41,806	0	41,806		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 / Fern 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 23511 ENDED 04/30/89**	**17,402**
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 / Fern 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	**4/30/89 BALANCE**	17,402
17	1989 Additions	225
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	225
21	**12/31/89 BALANCE**	17,627
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	17,627
27	1991 Additions	523
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	523
31	**12/31/91 BALANCE**	18,150

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

Company: SSU / Seminole / Fern 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	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	523	523	0	0	523	262	0	262
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	17,402	0	17,402	0	0	17,402	17,402	0	17,402
6	Service Installation Fees	225	0	225	0	0	225	225	0	225
7	**TOTAL WATER CIAC**	17,627	523	18,150	0	0	18,150	17,889	0	17,889

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Fern 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 23511 ENDED 04/30/89**	6,157
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 / Seminole / Fern 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	**4/30/89 BALANCE**	6,157
17	1989 Additions	408
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	408
21	**12/31/89 BALANCE**	6,565
22	1990 Additions	596
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	596
26	**12/31/90 BALANCE**	7,161
27	1991 Additions	611
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	611
31	**12/31/91 BALANCE**	7,771

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Fern 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	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	13	13	0	0	13	7	0	7
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	7,151	592	7,743	0	0	7,743	7,447	0	7,447
6 Service Installation Fees	10	6	15	0	0	15	12	0	12
7 TOTAL WATER ACCUM. AMORT. CIAC	7,161	611	7,771	0	0	7,771	7,466	0	7,466

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Fern 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 / Seminole / Fern 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 / Seminole / Fern Park

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 / Seminole / Fern 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	21,651	(754)	20,897	21,651	2,934	24,585	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	2,706	(94)	2,612	2,706	367	3,073	

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 / Fern 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 - %	0.00%	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

Fern Park - 324

Seminole County (SSU)

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

Company: SSU / Seminole / Fern 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	26,135	1,106	27,241	13,935	41,176	51.16%	B-4, B-3 (W)
3 Other Revenues	960	55	1,015	0	1,015		B-4 (W)
4 **TOTAL OPERATING REVENUES**	27,095	1,161	28,256	13,935	42,191		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,651	2,934	24,585	0	24,585		B-5 (W)
6 Depreciation, net of CIAC Amort.	4,545	0	4,545	0	4,545		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,415	805	2,219	627	2,847		B-15, B-3 (W)
9 Provision For Income Taxes	(2,027)	(971)	(2,998)	5,008	2,010		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	25,583	2,768	28,351	5,635	33,986		
11 **NET OPERATING INCOME:**	1,512	(1,607)	(95)	8,300	8,205		
12 **RATE BASE**	70,888		70,918		70,918		A-1 (W)
13 **RATE OF RETURN**	2.13%		-0.13%		11.57%		D-1 (W)

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

Company: SSU / Seminole / Fern 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	26,135	1,106	27,241	10,113	37,354	37.12%	B-4, B-3 (W)
3 Other Revenues	960	0	960	0	960		B-4 (W)
4 TOTAL OPERATING REVENUES	27,095	1,106	28,201	10,113	38,314		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,651	(754)	20,897	0	20,897		B-5 (W)
6 Depreciation, net of CIAC Amort.	4,545	0	4,545	0	4,545		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,415	802	2,217	455	2,672		B-15, B-3 (W)
9 Provision For Income Taxes	(2,027)	407	(1,621)	3,634	2,013		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	25,583	455	26,038	4,089	30,127		
11 NET OPERATING INCOME:	1,512	651	2,163	6,024	8,187		
12 RATE BASE	70,888		70,457		70,457		A-1 (W)
13 RATE OF RETURN	2.13%		3.07%		11.62%		D-1 (W)

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

Company: SSU / Seminole / Fern 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 (%)	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	70,457		70,918		A-1 (W)	-
5	Required Income (L3 x L4)	8,187		8,205		-	-
6	Adjusted Income under Present Rates	2,163		(95)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	6,024		8,300		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	9,658		13,308		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	10,113		13,935		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	9,658		13,308		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	***INCOME TAX INCREASE (L13 x L14)***	3,634		5,008		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	455		627		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	6,024		8,300			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 / Fern 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.	1,106	1,161	B-4 (W)
3				
4	2.			
5				
6				
7		1,106	1,161	
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.	(754)	(754)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		807	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		172	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		307	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.		761	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,665	B-5 (W)
22				
23				
24		(754)	2,934	
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.	50	52	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	753	753	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		802	805	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	407	(971)	B-16 (W)
48				
49	2.			
50				
51				
52		407	(971)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	651	(1,607)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Fern 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	26,688	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**	26,688	553	27,241
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	(553)	0	
16	**SUBTOTAL OTHER WATER SALES**	(553)	553	0
17	**TOTAL WATER SALES**	26,135	1,106	27,241
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	960	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**	960	55	1,015
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	27,095	1,106	28,201
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	27,095	1,161	28,256

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 / Fern 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.	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	8,720	667	9,387	3,556	178	3,734	1,295	202	1,496	3,870	288	4,157
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	2,703	729	3,432	931	(229)	702	371	(104)	267	1,401	1,062	2,464
4	610	Purchased Water	769	0	769	769	0	769	0	0	0	0	0	0
5	615	Purchased Power	2,617	7	2,624	2,550	0	2,550	0	6	6	67	1	67
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	387	14	401	387	14	401	0	0	0	0	0	0
8	620	Materials and Supplies	1,547	84	1,631	1,214	44	1,258	12	21	34	320	18	339
9	631	Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632	Contractual Services - Acct.	311	13	324	0	0	0	0	0	0	311	13	324
11	633	Contractual Services - Legal	127	8	134	0	0	0	0	0	0	127	8	134
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,318	53	1,371	1,167	42	1,209	0	0	0	151	10	161
14	641	Rental of Building/Real Prop.	60	30	90	0	0	0	0	0	0	60	30	90
15	642	Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650	Transportation Expense	548	29	577	544	20	564	2	8	10	2	1	3
17	656	Insurance - Vehicle	184	31	215	0	0	0	0	0	0	184	31	215
18	657	Insurance - General Liability	214	24	237	0	0	0	0	0	0	214	24	237
19	658	Insurance - Workman's Comp.	4	301	305	0	124	124	0	46	46	4	131	135
20	659	Insurance - Other	125	5	130	0	0	0	0	0	0	125	5	130
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	807	807	0	0	0	0	0	0	0	807	807
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	335	22	357	0	0	0	335	22	357	0	0	0
25	675	Miscellaneous Expenses	1,666	111	1,777	20	1	21	2	8	10	1,644	102	1,746
26		**TOTAL WATER O&M EXPENSES**	**21,651**	**2,934**	**24,585**	**11,139**	**193**	**11,332**	**2,018**	**209**	**2,227**	**8,495**	**2,532**	**11,027**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	8,720	667	9,387	3,556	178	3,734	1,295	202	1,496	3,870	288	4,157
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	2,703	729	3,432	931	(229)	702	371	(104)	267	1,401	1,062	2,464
31		**TOTAL WATER LABOR COSTS**	**11,424**	**1,396**	**12,820**	**4,487**	**(52)**	**4,435**	**1,666**	**98**	**1,763**	**5,271**	**1,350**	**6,621**

0152

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

Company: SSU / Seminole / Fern 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 - .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	8,720	0	8,720	3,556	0	3,556	1,295	0	1,295	3,870	0	3,870
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,703	(1,043)	1,660	931	(254)	677	371	(125)	246	1,401	(665)	737
4	610 Purchased Water	769	0	769	769	0	769	0	0	0	0	0	0
5	615 Purchased Power	2,617	0	2,617	2,550	0	2,550	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	387	0	387	387	0	387	0	0	0	0	0	0
8	620 Materials and Supplies	1,547	0	1,547	1,214	0	1,214	12	0	12	320	0	320
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	311	0	311	0	0	0	0	0	0	311	0	311
11	633 Contractual Services - Legal	127	0	127	0	0	0	0	0	0	127	0	127
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,318	0	1,318	1,167	0	1,167	0	0	0	151	0	151
14	641 Rental of Building/Real Prop.	60	0	60	0	0	0	0	0	0	60	0	60
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	548	0	548	544	0	544	2	0	2	2	0	2
17	656 Insurance - Vehicle	184	0	184	0	0	0	0	0	0	184	0	184
18	657 Insurance - General Liability	214	0	214	0	0	0	0	0	0	214	0	214
19	658 Insurance - Workman's Comp.	4	289	293	0	119	119	0	43	43	4	126	130
20	659 Insurance - Other	125	0	125	0	0	0	0	0	0	125	0	125
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	335	0	335	0	0	0	335	0	335	0	0	0
25	675 Miscellaneous Expenses	1,666	0	1,666	20	0	20	2	0	2	1,644	0	1,644
26	**TOTAL WATER O&M EXPENSES**	**21,651**	**(754)**	**20,897**	**11,139**	**(134)**	**11,004**	**2,018**	**(81)**	**1,937**	**8,495**	**(539)**	**7,956**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	8,720	0	8,720	3,556	0	3,556	1,295	0	1,295	3,870	0	3,870
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,703	(1,043)	1,660	931	(254)	677	371	(125)	246	1,401	(665)	737
31	**TOTAL WATER LABOR COSTS**	**11,424**	**(1,043)**	**10,381**	**4,487**	**(254)**	**4,233**	**1,666**	**(125)**	**1,541**	**5,271**	**(665)**	**4,607**

0153

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Fern 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.	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	481	534	623	624	829	672	772	662	833	774	936	981	8,720	0	8,720	667	9,387
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	179	215	195	247	211	236	217	254	238	282	259	2,703	(1,043)	1,660	729	3,432
4	610.1-8 Purchased Water	4	59	4	187	71	4	4	56	16	90	56	217	769	0	769	0	769
5	615.1-8 Purchased Power	240	186	224	230	216	229	195	216	244	200	199	239	2,617	0	2,617	7	2,624
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	40	0	0	21	64	21	21	42	156	21	387	0	387	14	401
8	620.1-8 Materials and Supplies	(50)	67	129	30	129	79	239	43	42	154	648	38	1,547	0	1,547	84	1,631
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.	22	27	25	25	26	26	27	24	26	27	23	31	311	0	311	13	324
11	633.1-8 Contractual Services - Legal	9	11	10	10	11	10	11	10	11	11	10	13	127	0	127	8	134
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	277	39	38	383	159	39	64	102	64	52	37	64	1,318	0	1,318	53	1,371
14	641.1-8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	5	5	5	5	6	60	0	60	30	90
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	47	44	36	39	72	28	42	20	54	57	77	32	548	0	548	29	577
17	656.1-8 Insurance - Vehicle	13	16	15	15	16	15	16	14	15	16	14	19	184	0	184	31	215
18	657.1-8 Insurance - General Liability	15	18	17	17	18	18	19	17	18	19	16	22	214	0	214	24	237
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	289	293	301	305
20	659.1-8 Insurance - Other	9	11	10	10	11	10	11	10	11	11	9	13	125	0	125	5	130
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	807	807
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	18	27	34	27	29	23	26	29	23	28	32	39	335	0	335	22	357
25	675.1-8 Miscellaneous Expenses	118	140	133	134	139	136	143	129	139	144	124	186	1,666	0	1,666	111	1,777
26	TOTAL WATER O&M EXPENSES	1,380	1,365	1,559	1,933	1,978	1,527	1,975	1,577	1,778	1,871	2,626	2,181	21,651	(754)	20,897	2,934	24,595

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	8,720	667	9,387
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,703	729	3,432
31	TOTAL WATER LABOR COSTS	11,424	1,396	12,820

0154

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Fern 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

	(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	132	99	182	204	391	263	334	247	416	329	522	439	3,556	0	3,556	178	3,734
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	30	65	51	97	70	85	75	110	84	141	74	931	(254)	677	(229)	702
4	610.1-6 Purchased Water	4	59	4	187	71	4	4	56	16	90	56	217	769	0	769	0	769
5	615.1-6 Purchased Power	235	181	219	224	210	223	189	211	238	194	194	232	2,550	0	2,550	0	2,550
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	40	0	0	21	64	21	21	42	156	21	387	0	387	14	401
8	620.1-6 Materials and Supplies	(74)	39	102	3	101	51	210	17	14	125	622	4	1,214	0	1,214	44	1,258
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	266	26	26	371	146	26	51	90	51	39	26	48	1,167	0	1,167	42	1,209
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	47	44	36	38	71	27	42	20	54	56	77	32	544	0	544	20	564
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	119	119	124	124
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	20	20	0	20	1	21
26	TOTAL WATER DIRECT O&M EXPENSES	659	477	673	1,078	1,087	686	978	737	920	961	1,794	1,087	11,139	(134)	11,004	193	11,332

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,556	178	3,734
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	931	(229)	702
31	TOTAL WATER DIRECT LABOR COSTS	4,487	(52)	4,435

0155

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Fern 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	71	105	129	104	111	89	102	111	90	108	122	152	1,295	0	1,295	202	1,496
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	20	30	37	30	32	25	29	32	26	31	35	43	371	(125)	246	(104)	267
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	12	0	12	21	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	43	43	46	46
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	18	27	34	27	29	23	26	29	23	28	32	39	335	0	335	22	357
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	110	164	202	163	174	139	158	173	141	168	190	236	2,018	(81)	1,937	209	2,227

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,295	202	1,496
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	371	(104)	267
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,666	98	1,763

0156

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

Company: SSU / Seminole / Fern 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	278	330	312	316	327	320	336	304	327	338	292	391	3,870	0	3,870	288	4,157
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	101	119	113	114	118	116	122	110	118	122	106	142	1,401	(665)	737	1,062	2,464
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	67
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	27	26	26	27	26	28	25	27	28	24	32	320	0	320	18	339
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.	22	27	25	25	26	26	27	24	26	27	23	31	311	0	311	13	324
11	633.8 Contractual Services - Legal	9	11	10	10	11	10	11	10	11	11	10	13	127	0	127	8	134
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	12	13	12	13	13	11	15	151	0	151	10	161
14	641.8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	5	5	5	5	6	60	0	60	30	90
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	14	15	16	14	19	184	0	184	31	215
18	657.8 Insurance - General Liability	15	18	17	17	18	18	19	17	18	19	16	22	214	0	214	24	237
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	126	130	131	135
20	659.8 Insurance - Other	9	11	10	10	11	10	11	10	11	11	9	13	125	0	125	5	130
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	807	807
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	118	140	132	134	139	136	143	129	139	144	124	166	1,644	0	1,644	102	1,746
26	**TOTAL WATER A&G EXPENSES**	611	724	684	693	718	703	738	667	717	742	641	858	8,495	(539)	7,956	2,532	11,027

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	3,870	288	4,157
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,401	1,062	2,464
31	**TOTAL WATER A&G LABOR COSTS**	5,271	1,350	6,621

0157

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

Company: SSU / Seminole / Fern 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 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	8,720	0	8,720	8,720	0	0	94	150	(24)	8,940	447	0	667	9,387
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	2,703	(1,043)	1,660	2,703	(1,043)	0	25	19	0	1,705	82	1,665	729	3,432
4 610.1-8 Purchased Water	769	0	769	769	0	0	0	0	0	769	0	0	0	769
5 615.1-8 Purchased Power	2,617	0	2,617	2,617	0	0	1	6	0	2,624	0	0	7	2,624
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	387	0	387	387	0	0	0	0	0	387	14	0	14	401
8 620.1-8 Materials and Supplies	1,547	0	1,547	1,547	0	0	4	22	0	1,574	57	0	84	1,631
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.	311	0	311	311	0	0	2	0	0	313	11	0	13	324
11 633.1-8 Contractual Services - Legal	127	0	127	127	0	0	3	0	0	130	5	0	8	134
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	1,318	0	1,318	1,318	0	0	5	0	0	1,323	48	0	53	1,371
14 641.1-8 Rental of Building/Real Prop.	60	0	60	60	0	0	0	27	0	87	3	0	30	90
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	548	0	548	548	0	0	1	8	0	557	20	0	29	577
17 656.1-8 Insurance - Vehicle	184	0	184	184	0	0	5	19	0	207	8	0	31	215
18 657.1-8 Insurance - General Liability	214	0	214	214	0	0	4	11	0	229	8	0	24	237
19 658.1-8 Insurance - Workman's Comp.	4	289	293	4	289	0	0	1	0	294	11	0	301	305
20 659.1-8 Insurance - Other	125	0	125	125	0	0	1	0	0	126	5	0	5	130
21 660.1-8 Advertising Expense	13	0	13	13	0	0	0	0	0	14	0	0	1	14
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	807	0	0	0	807	0	0	807	807
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	335	0	335	335	0	0	0	22	0	357	0	0	22	357
25 675.1-8 Miscellaneous Expenses	1,666	0	1,666	1,666	0	0	27	22	0	1,714	62	0	111	1,777
26 TOTAL WATER O&M EXPENSES	21,651	(754)	20,897	21,651	(754)	807	172	307	(24)	22,158	781	1,665	2,934	24,585

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 / Fern 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	3,556		3,556	3,556						3,556	178		178	3,734
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	931	(254)	677	931	(254)					677	25		(229)	702
4 610.1-6 Purchased Water	769		769	769						769			0	769
5 615.1-6 Purchased Power	2,550		2,550	2,550						2,550			0	2,550
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	387		387	387						387	14		14	401
8 620.1-6 Materials and Supplies	1,214		1,214	1,214						1,214	44		44	1,258
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	1,167		1,167	1,167						1,167	42		42	1,209
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	544		544	544						544	20		20	564
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	119	119	0	119					119	4		124	124
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	20		20	20						20	1		1	21
26 TOTAL WATER DIRECT O&M EXPENSES	11,139	(134)	11,004	11,139	(134)	0	0	0	0	11,004	328	0	193	11,332

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.

0159

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

Company: SSU / Seminole / Fern 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	1,295		1,295	1,295				143	(13)	1,425	71		202	1,498
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	371	(125)	246	371	(125)			11		258	9		(104)	267
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	12		12	12				20		33	1		21	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	43	43	0	43			1		45	2		46	46
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	335		335	335				22		357			22	357
25 675.7 Miscellaneous Expenses	2		2	2				7		10	0		8	10
26 TOTAL WATER CUST ACCT EXPENSES	2,018	(81)	1,937	2,018	(81)	0	0	218	(13)	2,142	84	0	209	2,227

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.

0160

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

Company: SSU / Seminole / Fern 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	3,870		3,870	3,870			94	7	(11)	3,960	198		288	4,157
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,401	(665)	737	1,401	(665)		25	8		770	28	1,665	1,062	2,464
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	67		67	67			1	0		67			1	67
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	320		320	320			4	2		327	12		18	339
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	311		311	311			2	0		313	11		13	324
11 633.8 Contractual Services - Legal	127		127	127			3	0		130	5		8	134
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	151		151	151			5	0		156	6		10	161
14 641.8 Rental of Building/Real Prop.	60		60	60			0	27		87	3		30	90
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	184		184	184			5	19		207	8		31	215
18 657.8 Insurance - General Liability	214		214	214			4	11		229	8		24	237
19 658.8 Insurance - Workman's Comp.	4	126	130	4	126		0	0		130	5		131	135
20 659.8 Insurance - Other	125		125	125			1	0		126	5		5	130
21 660.8 Advertising Expense	13		13	13			0	0		14	0		1	14
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		807	0	0		807			807	807
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	1,644		1,644	1,644			27	14		1,685	61		102	1,746
26 TOTAL WATER A&G EXPENSES	8,495	(539)	7,956	8,495	(539)	807	172	89	(11)	9,012	359	1,665	2,532	11,027

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 / Fern 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 12/31/90	(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	7,165		8,720	1,555	21.71%	7,425	1,295	17.45%
2	603.1-8 Salaries & Wages - Officers, Etc.	32		0	(32)	-100.00%	33	(33)	-100.00%
3	604.1-8 Employee Pensions & Benefits	618		1,660	1,042	168.67%	640	1,020	159.26%
4	610.1-8 Purchased Water	4,923		769	(4,154)	-84.38%	5,102	(4,333)	-84.93%
5	615.1-8 Purchased Power	2,700		2,617	(83)	-3.07%	2,798	(181)	-6.47%
6	616.1-8 Fuel for Power Purchased	5		0	(5)	-100.00%	5	(5)	-100.00%
7	618.1-8 Chemicals	718		387	(331)	-46.12%	744	(357)	-48.00%
8	620.1-8 Materials and Supplies	371		1,547	1,176	316.95%	384	1,162	302.35%
9	631.1-8 Contractual Services - Engr.	14		1	(13)	-95.48%	15	(14)	-95.64%
10	632.1-8 Contractual Services - Acct.	320		311	(9)	-2.76%	332	(20)	-6.16%
11	633.1-8 Contractual Services - Legal	71		127	56	78.21%	74	53	71.97%
12	634.1-8 Contractual Services - Mgmt. Fees	47		0	(47)	-100.00%	49	(49)	-100.00%
13	635.1-8 Contractual Services - Other	496		1,318	822	165.77%	514	804	156.46%
14	641.1-8 Rental of Building/Real Prop.	53		60	7	13.81%	55	5	9.83%
15	642.1-8 Rental of Equipment	3		2	(1)	-23.72%	3	(1)	-26.39%
16	650.1-8 Transportation Expense	437		548	111	25.34%	453	95	20.95%
17	656.1-8 Insurance - Vehicle	354		184	(170)	-48.16%	367	(183)	-49.98%
18	657.1-8 Insurance - General Liability	459		214	(245)	-53.47%	476	(262)	-55.10%
19	658.1-8 Insurance - Workman's Comp.	376		293	(83)	-22.07%	390	(97)	-24.80%
20	659.1-8 Insurance - Other	84		125	41	48.88%	87	38	43.67%
21	660.1-8 Advertising Expense	0		13	13	N.A.	0	13	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	993	(993)	-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	114		335	221	194.16%	118	217	183.86%
25	675.1-8 Miscellaneous Expenses	1,535		1,666	131	8.53%	1,591	75	4.73%
26	**TOTAL WATER O&M EXPENSES**	**21,853**		**20,697**	**(956)**	**-4.38%**	**22,646**	**(1,749)**	**-7.72%**
27	**SUBTOTAL (less accts. 666 & 667)**	**20,895**		**20,697**	**2**	**0.01%**	**21,653**	**(757)**	**-3.62%**
28	**Average ERC's**	**180**		**179**	**(1)**	**-0.56%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.63%**			

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 / Fern 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 12/31/90	(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	3,081		3,556	475	15.42%	3,193	363	11.37%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	266		677	411	154.78%	275	402	145.86%
4	610.1-6 Purchased Water	4,923		769	(4,154)	-84.38%	5,102	(4,333)	-84.93%
5	615.1-6 Purchased Power	2,673		2,550	(123)	-4.58%	2,770	(220)	-7.92%
6	616.1-6 Fuel for Power Purchased	5		0	(5)	-100.00%	5	(5)	-100.00%
7	618.1-6 Chemicals	718		387	(331)	-46.12%	744	(357)	-48.00%
8	620.1-6 Materials and Supplies	293		1,214	921	314.30%	304	911	299.79%
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	298		1,167	869	292.17%	308	859	278.44%
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	424		544	120	28.36%	439	105	23.87%
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		119	119	N.A.	0	119	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	31		20	(11)	-34.95%	32	(12)	-37.23%
26	**TOTAL WATER O&M EXPENSES**	12,711		11,004	(1,707)	-13.43%	13,172	(2,168)	-16.46%
27	**SUBTOTAL (less accts. 666 & 667)**	12,711		11,004	(1,707)	-13.43%	13,172	(2,168)	-19.70%
28	**Average ERC's**	180		179	(1)	-0.56%			
29	**Average Consumer Price Index - U**	130.7		136.2	6	4.21%			
30				Compounded Multiplier =		3.63%			

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 / Fern 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 12/31/90	(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	601.7 Salaries & Wages - Employees	1,791		1,295	(497)	-27.73%	1,856	(562)	-30.26%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	167		246	80	47.71%	173	74	42.54%
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	7		12	5	67.64%	8	5	61.76%
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.			43	43	N.A.	0	43	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	114		335	221	194.16%	118	217	183.86%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,080**		**1,937**	**(143)**	**-6.87%**	**2,155**	**(218)**	**-10.13%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,080**		**1,937**	**(143)**	**-6.87%**	**2,155**	**(218)**	**-11.27%**
28	**Average ERC's**	**180**		**179**	**(1)**	**-0.56%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**3.63%**			

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 / Fern Park

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

Explanation: Completa 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 sheduls, 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	2,293	3,870	1,577	68.78%	2,376	1,494	62.87%
2	603.8 Salaries & Wages - Officers, Etc.	32	0	(32)	-100.00%	33	(33)	-100.00%
3	604.8 Employee Pensions & Benefits	185	737	551	297.43%	192	545	283.51%
4	610.8 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	27	67	40	146.45%	28	39	137.82%
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	70	320	250	354.24%	73	247	338.33%
9	631.8 Contractual Services - Engr.	14	1	(13)	-95.48%	15	(14)	-95.64%
10	632.8 Contractual Services - Acct.	320	311	(9)	-2.76%	332	(20)	-6.16%
11	633.8 Contractual Services - Legal	71	127	56	78.21%	74	53	71.97%
12	634.8 Contractual Services - Mgmt. Fees	47	0	(47)	-100.00%	49	(49)	-100.00%
13	635.8 Contractual Services - Other	198	151	(47)	-23.87%	206	(55)	-26.53%
14	641.8 Rental of Building/Real Prop.	53	60	7	13.81%	55	5	9.83%
15	642.8 Rental of Equipment	3	2	(1)	-23.72%	3	(1)	-26.39%
16	650.8 Transportation Expense	13	2	(11)	-87.70%	14	(12)	-88.13%
17	656.8 Insurance - Vehicle	354	184	(170)	-48.16%	367	(183)	-49.98%
18	657.8 Insurance - General Liability	459	214	(245)	-53.47%	476	(262)	-55.10%
19	658.8 Insurance - Workman's Comp.	376	130	(246)	-65.42%	390	(260)	-66.63%
20	659.8 Insurance - Other	84	125	41	48.88%	87	38	43.67%
21	660.8 Advertising Expense		13	13	N.A.	0	13	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958	0	(958)	-100.00%	993	(993)	-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	1,504	1,644	139	9.26%	1,559	85	5.43%
26	**TOTAL WATER O&M EXPENSES**	**7,063**	**7,956**	**893**	**12.65%**	**7,319**	**637**	**8.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,105**	**7,956**	**1,851**	**30.33%**	**6,326**	**1,630**	**20.49%**
28	**Average ERC's**	**180**	**179**	**(1)**	**-0.56%**			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30			Compounded Multiplier =		3.63%			

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 / Fern 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	1,295	17.45%	
2	603.1-S Salaries & Wages - Officers, Etc.	(33)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,020	159.26%	
4	610.1-S Purchased Water	(4,333)	-84.93%	
5	615.1-S Purchased Power	(181)	-6.47%	
6	616.1-S Fuel for Power Purchased	(5)	-100.00%	
7	618.1-S Chemicals	(357)	-48.00%	
8	620.1-S Materials and Supplies	1,162	302.35%	
9	631.1-S Contractual Services - Engr.	(14)	-95.64%	
10	632.1-S Contractual Services - Acct.	(20)	-6.16%	
11	633.1-S Contractual Services - Legal	53	71.97%	
12	634.1-S Contractual Services - Mgmt. Fees	(49)	-100.00%	
13	635.1-S Contractual Services - Other	804	156.46%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	5	9.83%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(1)	-26.39%	
16	650.1-S Transportation Expense	95	20.95%	
17	656.1-S Insurance - Vehicle	(183)	-49.98%	
18	657.1-S Insurance - General Liability	(262)	-55.10%	
19	658.1-S Insurance - Workman's Comp.	(97)	-24.80%	
20	659.1-S Insurance - Other	38	43.67%	
21	660.1-S Advertising Expense	13	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(993)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	217	183.86%	
25	675.1-S Miscellaneous Expenses	75	4.73%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(1,749)	-7.72%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Fern 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 / Seminole / Fern 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	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
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$3,227
Total Projected Rate Case Expense	1,772,200	3,227
Annual Amortization Over 4 Years	**$443,050**	**$807**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	184
% of Total	100%	0.1821%

(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 / Fern 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

(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 / Fern Park

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 / Fern 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	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	1,322	40	2.50%	33	0	33
4	339.1 Other Plant & Misc.	625	25	4.00%	25	0	25
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	53	0	N.A.	0	0	0
7	304.2 Structures & Improvements	12,662	33	3.03%	384	0	384
8	305.2 Collect. & Impound.	15,984	50	2.00%	320	0	320
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	2,333	30	3.33%	78	0	78
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	658	35	2.86%	19	0	19
13	310.2 Power Generation Eq.	20	20	5.00%	1	0	1
14	311.2 Pumping Equipment	15,537	20	5.00%	777	0	777
15	339.2 Other Plant & Misc.	(23)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	783	0	N.A.	0	0	0
18	304.3 Structures & Improvements	4,007	33	3.03%	121	0	121
19	320.3 Water Treatment Eq.	7,907	22	4.55%	359	0	359
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	1	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	719	37	2.70%	19	0	19
25	331.4 Transm. & Distribution	16,006	43	2.33%	372	0	372
26	333.4 Services	8,641	40	2.50%	216	0	216
27	334.4 Meters & Meter Installation	12,961	20	5.00%	648	0	648
28	335.4 Hydrants	109	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	260	25	4.00%	10	0	10
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	966	0	N.A.	0	0	0
32	304.5 Structures & Improvements	4,799	40	2.50%	120	0	120
33	340.5 Office Furniture & Equipment	2,462	15	6.67%	164	0	164
34	340.51 Computer Equipment	3,804	6	16.67%	634	0	634
35	341.5 Transportation Equipment	3,270	6	16.67%	545	0	545
36	342.5 Stores Equipment	27	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	1,239	16	6.25%	77	0	77
38	344.5 Laboratory Equipment	274	15	6.67%	18	0	18
39	345.5 Power Operated Equipment	1,615	12	8.33%	135	0	135
40	346.5 Communication Equipment	510	10	10.00%	51	0	51
41	347.5 Miscellaneous Equipment	173	15	6.67%	12	0	12
42	348.5 Other Tangible Plant	135	10	10.00%	14	0	14
43							
44	**INTANGIBLE PLANT**	1,947		2.98%	58	0	58
45	**SUPPLY & PUMPING**	47,224		3.34%	1,577	0	1,577
46	**WATER TREATMENT PLANT**	12,697		3.79%	481	0	481
47	**TRANSM. & DISTRIBUTION**	38,700		3.28%	1,269	0	1,269
48	**GENERAL PLANT**	19,276		9.19%	1,771	0	1,771
49							
51	**TOTAL DEPRECIATION EXPENSE**	119,843		4.30%	5,155	0	5,155
52	**AMORTIZATION OF CIAC**				(611)	0	(611)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				4,545	0	4,545

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Fern 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	0	3.47%	0	0	0
2 Line/Main Extension Fees	0	2.35%	0	0	0
3 Meter Installation Fees	262	5.00%	13	0	13
4 Contributed Lines	0	2.35%	0	0	0
5 Cont. Prty. Other Than Lines	17,402	3.40%	592	0	592
6 Service Installation Fees	225	2.50%	6	0	6
7 TOTAL WATER CIAC AMORT. EXPENSE	17,889		611	0	611

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 / Fern 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	12,662	384	3.03%
3	305.2 Collect. & Impound.	15,984	320	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	2,333	78	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	658	19	2.86%
8	310.2 Power Generation Eq.	20	1	5.00%
9	311.2 Pumping Equipment	15,537	777	5.00%
10	339.2 Other Plant & Misc.	(23)	(1)	4.00%
11	304.3 Structures & Improvements	4,007	121	3.03%
12	320.3 Water Treatment Eq.	7,907	359	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	719	19	2.70%
15	**COMPOSITE RATE**	59,804	2,077	**3.47%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	16,006	372	2.33%
19	335.4 Hydrants	109	2	2.22%
20	339.4 Other Plant & Misc.	260	10	4.00%
21	**COMPOSITE RATE**	16,376	385	**2.35%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	12,961	648	5.00%
24	**COMPOSITE RATE**	12,961	648	**5.00%**
25	***SERVICE INSTALLATION FEES:***			
26	333.4 Services	8,641	216	2.50%
27	**COMPOSITE RATE**	8,641	216	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	59,804	2,077	3.47%
30	Line / Main Extension Fees & Contri. lines (Line 21)	16,376	385	2.35%
31	Meter Installation Fees (Line 24)	12,961	648	5.00%
32	Service Installation Fees (Line 27)	8,641	216	2.50%
33	**COMPOSITE RATE**	97,781	3,326	**3.40%**

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 / Fern 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)

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	33	0	33	0.00%	0
4	339.1 Other Plant & Misc.	25	0	25	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	384	0	384	0.00%	0
8	305.2 Collect. & Impound.	320	0	320	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	78	0	78	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	19	0	19	0.00%	0
13	310.2 Power Generation Eq.	1	0	1	0.00%	0
14	311.2 Pumping Equipment	777	0	777	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	121	0	121	0.00%	0
19	320.3 Water Treatment Eq.	359	0	359	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	19	0	19	0.00%	0
25	331.4 Transm. & Distribution	372	0	372	0.00%	0
26	333.4 Services	216	0	216	0.00%	0
27	334.4 Meters & Meter Insallation	648	0	648	0.00%	0
28	335.4 Hydrants	2	0	2	0.00%	0
29	339.4 Other Plant & Misc.	10	0	10	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	120	0	120	0.00%	0
33	340.5 Office Furniture & Equipment	164	0	164	0.00%	0
34	340.51 Computer Equipment	634	0	634	0.00%	0
35	341.5 Transportation Equipment	545	0	545	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	77	0	77	0.00%	0
38	344.5 Laboratory Equipment	18	0	18	0.00%	0
39	345.5 Power Operated Equipment	135	0	135	0.00%	0
40	346.5 Communication Equipment	51	0	51	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**	58	0	58		0
45	**SUPPLY & PUMPING**	1,577	0	1,577		0
46	**WATER TREATMENT PLANT**	481	0	481		0
47	**TRANSM. & DISTRIBUTION**	1,269	0	1,269		0
48	**GENERAL PLANT**	1,771	0	1,771		0
49						
51	**TOTAL**	5,155	0	5,155		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 / Fern 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:**	1,219	50	1,269	See Notes	
2	***REGULATORY ASSESSMENT FEES (RAFs) FINAL:***	1,219	52	1,272		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	753	753		
6		0	0	0		
7	**TOTAL**	0	753	753		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		195	0	195		
11		0	0	0		
12	**TOTAL**	195	0	195		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	1,415	802	2,217		B-1 (W)
19	***TOTAL TAXES OTHER (PRESENT INCOME) FINAL***	1,415	805	2,219		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 / Fern Park
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	27,095	1,106	28,201	27,095	1,161	28,256	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	21,651	(754)	20,897	21,651	2,934	24,585	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	4,545	0	4,545	4,545	0	4,545	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,415	805	2,219	1,415	805	2,219	B-15 (W)	-
8 Pre Tax Operating Expenses	27,610	51	27,661	27,610	3,739	31,349	-	-
9 **TOTAL PRE-TAX INCOME**	(515)	1,055	540	(515)	(2,578)	(3,093)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(515)	1,055	540	(515)	(2,578)	(3,093)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	70,888	(431)	70,457	70,888	30	70,918	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	4,112	(25)	4,086	4,112	2	4,113	-	-
17 Total Taxable Income	(4,627)	1,080	(3,546)	(4,627)	(2,580)	(7,207)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,741)	407	(1,335)	(1,741)	(971)	(2,712)	-	-
20 Less:								
21 Parent Debt Adjustment	239	0	239	239	0	239	C-9 (W)	-
22 Investment Tax Credit	47	0	47	47	0	47	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(2,027)	407	(1,621)	(2,027)	(971)	(2,998)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Fern 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. (%)	0.00%	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

Fern Terrace - 552

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Fern Terrace
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*	53,440	(342)	53,099	A-5 (W)
2	Utility Land & Land Rights	1,426	0	1,426	A-5 (W)
3	Non-Used & Useful	(482)	0	(482)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(21,063)	(61)	(21,124)	A-9 (W)
6	CIAC	(9,578)	0	(9,578)	A-12 (W)
7	Accumulated Amortization of CIAC	2,497	0	2,497	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	686	0	686	C-7 (W)
12	Working Capital Allowance	1,570	236	1,806	A-17 (W)
13	**TOTAL WATER RATE BASE**	28,496	(167)	28,330	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Fern Terrace
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	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
	(1)	(2)	(3)	(4)	(5)
1	Utility Plant in Service	53,440	(342)	53,099	A-5 (W)
2	Utility Land & Land Rights	1,426	0	1,426	A-5 (W)
3	Non-Used & Useful	(482)	0	(482)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(21,063)	(61)	(21,124)	A-9 (W)
6	CIAC	(9,578)	0	(9,578)	A-12 (W)
7	Accumulated Amortization of CIAC	2,497	0	2,497	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	686	0	686	C-7 (W)
12	Working Capital Allowance	1,570	(63)	1,507	A-17 (W)
13	**TOTAL WATER RATE BASE**	**28,496**	**(466)**	**28,030**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Fern Terrace

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.	(636)	(47)	(342)	A-5 (W)
3					
4	2.				
5					
6					
7		(636)	(47)	(342)	
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.	94	94	94	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(310)	(155)	
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		94	(216)	(61)	
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 / Fern Terrace

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).	(63)	(63)	(63)	A-17 (W)
38					
39	2.				
40					
41					
42		(63)	(63)	(63)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	236	236	236	A-17 (W)
45					
46	2.				
47					
48					
49		236	236	236	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(605)	(326)	(466)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(306)	(27)	(167)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	40,057
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**	40,057
38	1985 Additions	2,887
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	2,887
42	**12/31/85 BALANCE**	42,944

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	**42,944**
2	1986 Additions	7,552
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	7,552
6	**12/31/86 BALANCE**	**50,496**
7	1987 Additions	2,113
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,113
11	**12/31/87 BALANCE**	**52,609**
12	1988 Additions	5,336
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	5,336
16	**12/31/88 BALANCE**	**57,945**
17	1989 Additions	2,628
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,628
21	**12/31/89 BALANCE**	**60,573**
22	1990 Additions (A/C 101)	1,338
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	1,338
27	**12/31/90 BALANCE**	**61,911**
28	1990 General Plant Reallocation Adjustments *	(9,103)
29	**12/31/90 ADJUSTED BALANCE**	**52,808**
30	1991 Additions (A/C 101)	4,117
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(47)
34	1991 Net Additions	4,070
35	**12/31/91 BALANCE**	**56,878**

* 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 / Fern Terrace

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 108	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	636	(589)	0	47	(636)	(47)	(0)	342	(342)	0
3 302.1 Franchises	616	0	0	616	0	0	616	616	0	616
4 339.1 Other Plant & Misc.	209	0	0	209	0	0	209	209	0	209
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	32	0	0	32	0	0	32	32	0	32
7 304.2 Structures & Improvements	7,357	0	0	7,357	0	0	7,357	7,357	0	7,357
8 305.2 Collect. & Impound.	193	0	0	193	0	0	193	193	0	193
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	176	0	0	176	0	0	176	176	0	176
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	24	0	0	24	0	0	24	24	0	24
13 310.2 Power Generation Eq.	12	0	0	12	0	0	12	12	0	12
14 311.2 Pumping Equipment	4,323	0	0	4,323	0	0	4,323	4,323	0	4,323
15 339.2 Other Plant & Misc.	(14)	0	0	(14)	0	0	(14)	(14)	0	(14)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	746	0	0	746	0	0	746	746	0	746
18 304.3 Structures & Improvements	608	4	0	613	0	0	613	611	0	611
19 320.3 Water Treatment Eq.	4,155	0	0	4,155	0	0	4,155	4,155	0	4,155
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	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservoirs	1,615	0	0	1,615	0	0	1,615	1,615	0	1,615
25 331.4 Transm. & Distribution	9,658	0	0	9,658	0	0	9,658	9,658	0	9,658
26 333.4 Services	2,031	0	0	2,031	0	0	2,031	2,031	0	2,031
27 334.4 Meters & Meter Insallation	7,585	3,715	0	11,300	0	0	11,300	9,442	0	9,442
28 335.4 Hydrants	119	0	0	119	0	0	119	119	0	119
29 339.4 Other Plant & Misc.	331	0	0	331	0	0	331	331	0	331
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	657	(22)	0	635	0	0	635	646	0	646
32 304.5 Structures & Improvements	3,169	78	0	3,247	0	0	3,247	3,208	0	3,208
33 340.5 Office Furniture & Equipme	1,633	26	0	1,659	0	0	1,659	1,646	0	1,646
34 340.51 Computer Equipment	2,152	781	0	2,934	0	0	2,934	2,543	0	2,543
35 341.5 Transportation Equipment	2,105	162	0	2,267	0	0	2,267	2,186	0	2,186
36 342.5 Stores Equipment	16	4	0	20	0	0	20	18	0	18
37 343.5 Tools, Shop & Garage	836	(16)	0	821	0	0	821	828	0	828
38 344.5 Laboratory Equipment	177	12	0	190	0	0	190	183	0	183
39 345.5 Power Operated Equipment	1,128	(97)	0	1,031	0	0	1,031	1,080	0	1,080
40 346.5 Communication Equipment	328	26	0	354	0	0	354	341	0	341
41 347.5 Miscellaneous Equipment	102	26	0	129	0	0	129	115	0	115
42 348.5 Other Tangible Plant	88	4	0	92	0	0	92	90	0	90
43										
44 **INTANGIBLE PLANT**	1,461	(589)	0	872	(636)	(47)	825	1,167	(342)	825
45 **SUPPLY & PUMPING**	12,103	0	0	12,103	0	0	12,103	12,103	0	12,103
46 **WATER TREATMENT PLANT**	5,509	4	0	5,514	0	0	5,514	5,512	0	5,512
47 **TRANSM. & DISTRIBUTION**	21,342	3,715	0	25,057	0	0	25,057	23,199	0	23,199
48 **GENERAL PLANT**	12,392	987	0	13,379	0	0	13,379	12,886	0	12,886
49										
50 **TOTAL PLANT IN SERVICE**	**52,808**	**4,117**	**0**	**56,925**	**(636)**	**(47)**	**56,878**	**54,866**	**(342)**	**54,525**
51 **LAND & LAND RIGHTS**	**1,437**	**(22)**	**0**	**1,415**	**0**	**0**	**1,415**	**1,426**	**0**	**1,426**
52 **TOTAL PIS LESS LAND**	**51,371**	**4,139**	**0**	**55,510**	**(636)**	**(47)**	**55,463**	**53,440**	**(342)**	**53,099**

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

NARUC Account 108 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 / Fern Terrace

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	616	0	0	616	0%	0
4 339.1 Other Plant & Misc.	209	0	0	209	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	32	0	0	32	0%	0
7 304.2 Structures & Improvements	7,357	0	0	7,357	0%	0
8 305.2 Collect. & Impound.	193	0	0	193	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	176	0	0	176	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	24	0	0	24	0%	0
13 310.2 Power Generation Eq.	12	0	0	12	0%	0
14 311.2 Pumping Equipment	4,323	0	0	4,323	0%	0
15 339.2 Other Plant & Misc.	(14)	0	0	(14)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	746	0	0	746	0%	0
18 304.3 Structures & Improvements	611	0	0	611	0%	0
19 320.3 Water Treatment Eq.	4,155	0	0	4,155	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	1	0	0	1	0%	0
24 330.4 Distr. Reservlors	1,615	0	0	1,615	50%	808
25 331.4 Transm. & Distribution	9,658	0	0	9,658	0%	0
26 333.4 Services	2,031	0	0	2,031	0%	0
27 334.4 Meters & Meter Insallation	9,442	0	0	9,442	0%	0
28 335.4 Hydrants	119	0	0	119	0%	0
29 339.4 Other Plant & Misc.	331	0	0	331	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	646	0	0	646	0%	0
32 304.5 Structures & Improvements	3,208	0	0	3,208	0%	0
33 340.5 Office Furniture & Equipment	1,646	0	0	1,646	0%	0
34 340.51 Computer Equipment	2,543	0	0	2,543	0%	0
35 341.5 Transportation Equipment	2,186	0	0	2,186	0%	0
36 342.5 Stores Equipment	18	0	0	18	0%	0
37 343.5 Tools, Shop & Garage	828	0	0	828	0%	0
38 344.5 Laboratory Equipment	183	0	0	183	0%	0
39 345.5 Power Operated Equipment	1,080	0	0	1,080	0%	0
40 346.5 Communication Equipment	341	0	0	341	0%	0
41 347.5 Miscellaneous Equipment	115	0	0	115	0%	0
42 348.5 Other Tangible Plant	90	0	0	90	0%	0
43						
44 **INTANGIBLE PLANT**	825	0	0	825		0
45 **SUPPLY & PUMPING**	12,103	0	0	12,103		0
46 **WATER TREATMENT PLANT**	5,512	0	0	5,512		0
47 **TRANSM. & DISTRIBUTION**	23,199	0	0	23,199		808
48 **GENERAL PLANT**	12,886	0	0	12,886		0
49						
50 **TOTAL PLANT IN SERVICE**	54,525	0	0	54,525		808
51 **LAND & LAND RIGHTS**	1,426	0	0	1,426		0
52 **TOTAL PIS LESS LAND**	53,099	0	0	53,099		808
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				1.48%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Fern Terrace
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	808	0	808	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(326)	0	(326)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	482	0	482	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	9,013
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**	9,013
38	1985 Additions	1,884
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,884
42	**12/31/85 BALANCE**	10,897

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	**10,897**
2	1986 Additions	2,127
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,127
6	**12/31/86 BALANCE**	**13,024**
7	1987 Additions	2,339
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,339
11	**12/31/87 BALANCE**	**15,363**
12	1988 Additions	2,545
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,545
16	**12/31/88 BALANCE**	**17,908**
17	1989 Additions	2,865
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,865
21	**12/31/89 BALANCE**	**20,773**
22	1990 Additions	2,830
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,830
26	**12/31/90 BALANCE**	**23,603**
27	1990 General Plant Reallocation Adjustments *	(3,876)
28	**12/31/90 ADJUSTED BALANCE**	**19,727**
29	1991 Additions	2,672
30	1991 Retirements	0
31	1991 Adjustments	216
32	1991 Net Additions	2,888
33	**12/31/91 BALANCE**	**22,615**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Fern Terrace
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	94	0	94	(94)	(94)	(0)	94	(94)	(0)
3 302.1 Franchises	90	15	106	0	0	106	98	0	98
4 339.1 Other Plant & Misc.	23	8	32	0	0	32	27	0	27
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	2,957	223	3,180	0	0	3,180	3,068	0	3,068
8 305.2 Collect. & Impound.	39	4	43	0	0	43	41	0	41
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	36	6	42	0	0	42	39	0	39
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	2	1	2	0	0	2	2	0	2
13 310.2 Power Generation Eq.	2	1	2	0	0	2	2	0	2
14 311.2 Pumping Equipment	2,112	216	2,328	0	0	2,328	2,220	0	2,220
15 339.2 Other Plant & Misc.	(1)	(1)	(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	104	19	122	0	0	122	113	0	113
19 320.3 Water Treatment Eq.	1,659	189	1,848	0	0	1,848	1,753	0	1,753
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	630	44	673	0	0	673	651	0	651
25 331.4 Transm. & Distribution	3,343	225	3,567	0	0	3,567	3,455	0	3,455
26 333.4 Services	704	51	755	0	0	755	729	0	729
27 334.4 Meters & Meter Insallation	3,758	472	4,230	0	0	4,230	3,994	0	3,994
28 335.4 Hydrants	23	3	25	0	0	25	24	0	24
29 339.4 Other Plant & Misc.	101	13	114	0	0	114	108	0	108
30 GENERAL PLANT									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	419	80	499	0	0	499	459	0	459
33 340.5 Office Furniture & Equipment	527	110	637	0	0	637	582	0	582
34 340.51 Computer Equipment	270	424	694	0	310	1,004	482	155	637
35 341.5 Transportation Equipment	1,332	364	1,696	0	0	1,696	1,514	0	1,514
36 342.5 Stores Equipment	5	1	6	0	0	6	5	0	5
37 343.5 Tools, Shop & Garage	378	52	430	0	0	430	404	0	404
38 344.5 Laboratory Equipment	79	12	91	0	0	91	85	0	85
39 345.5 Power Operated Equipment	863	90	953	0	0	953	908	0	908
40 346.5 Communication Equipment	126	34	160	0	0	160	143	0	143
41 347.5 Miscellaneous Equipment	18	8	26	0	0	26	22	0	22
42 348.5 Other Tangible Plant	36	9	45	0	0	45	40	0	40
43									
44 INTANGIBLE PLANT	207	24	231	(94)	(94)	137	219	(94)	125
45 SUPPLY & PUMPING	5,146	450	5,596	0	0	5,596	5,371	0	5,371
46 WATER TREATMENT PLANT	1,763	207	1,970	0	0	1,970	1,866	0	1,866
47 TRANSM. & DISTRIBUTION	8,558	807	9,365	0	0	9,365	8,962	0	8,962
48 GENERAL PLANT	4,052	1,184	5,236	0	310	5,547	4,644	155	4,800
49									
50 TOTAL WATER ACCUM. DEP.	19,727	2,672	22,399	(94)	216	22,615	21,063	61	21,124

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Fern Terrace

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	98	0	98	0%	0
4 339.1 Other Plant & Misc.	27	0	27	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	3,068	0	3,068	0%	0
8 305.2 Collect. & Impound.	41	0	41	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	39	0	39	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.	2	0	2	0%	0
14 311.2 Pumping Equipment	2,220	0	2,220	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	113	0	113	0%	0
19 320.3 Water Treatment Eq.	1,753	0	1,753	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	651	0	651	50%	326
25 331.4 Transm. & Distribution	3,455	0	3,455	0%	0
26 333.4 Services	729	0	729	0%	0
27 334.4 Meters & Meter Installation	3,994	0	3,994	0%	0
28 335.4 Hydrants	24	0	24	0%	0
29 339.4 Other Plant & Misc.	108	0	108	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	459	0	459	0%	0
33 340.5 Office Furniture & Equipment	582	0	582	0%	0
34 340.51 Computer Equipment	637	0	637	0%	0
35 341.5 Transportation Equipment	1,514	0	1,514	0%	0
36 342.5 Stores Equipment	5	0	5	0%	0
37 343.5 Tools, Shop & Garage	404	0	404	0%	0
38 344.5 Laboratory Equipment	85	0	85	0%	0
39 345.5 Power Operated Equipment	908	0	908	0%	0
40 346.5 Communication Equipment	143	0	143	0%	0
41 347.5 Miscellaneous Equipment	22	0	22	0%	0
42 348.5 Other Tangible Plant	40	0	40	0%	0
43					
44 **INTANGIBLE PLANT**	125	0	125		0
45 **SUPPLY & PUMPING**	5,371	0	5,371		0
46 **WATER TREATMENT PLANT**	1,866	0	1,866		0
47 **TRANSM. & DISTRIBUTION**	8,962	0	8,962		326
48 **GENERAL PLANT**	4,800	0	4,800		0
49					
50 **TOTAL**	21,124	0	21,124		326
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				1.54%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	6,813
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**	6,813
38	1985 Additions	225
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	225
42	**12/31/85 BALANCE**	7,038

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	**7,038**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**7,038**
7	1987 Additions	275
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	275
11	**12/31/87 BALANCE**	**7,313**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	**7,313**
17	1989 Additions	275
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	275
21	**12/31/89 BALANCE**	**7,588**
22	1990 Additions	1,740
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,740
26	**12/31/90 BALANCE**	**9,328**
27	1991 Additions	500
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	500
31	**12/31/91 BALANCE**	**9,828**

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

Company: SSU / Lake / Fern Terrace
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	7,688	0	7,688	0	0	7,688	7,688	0	7,688
3 Meter Installation Fees	1,640	500	2,140	0	0	2,140	1,890	0	1,890
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	9,328	500	9,828	0	0	9,828	9,578	0	9,578

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	**888**
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**	**888**
38	1985 Additions	239
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	239
42	**12/31/85 BALANCE**	**1,127**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Fern Terrace

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**	1,127
2	1986 Additions	243
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	243
6	**12/31/86 BALANCE**	1,370
7	1987 Additions	248
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	248
11	**12/31/87 BALANCE**	1,618
12	1988 Additions	253
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	253
16	**12/31/88 BALANCE**	1,871
17	1989 Additions	258
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	258
21	**12/31/89 BALANCE**	2,129
22	1990 Additions	229
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	229
26	**12/31/90 BALANCE**	2,358
27	1991 Additions	277
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	277
31	**12/31/91 BALANCE**	2,636

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Fern Terrace

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	2,264	183	2,447	0	0	2,447	2,355	0	2,355
3 Meter Installation Fees	95	95	189	0	0	189	142	0	142
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	2,358	277	2,636	0	0	2,636	2,497	0	2,497

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Fern Terrace

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 / Fern Terrace

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 / Lake / Fern Terrace

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 / Lake / Fern Terrace
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	12,558	(505)	12,052	12,558	1,888	14,446	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	**1,570**	**(63)**	**1,507**	**1,570**	**236**	**1,806**	

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	80,296,631
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 / Fern Terrace

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 - %	1.48%	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 - %	1.54%	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

Fern Terrace - 552

Lake County (SSU)

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

Company: SSU / Lake / Fern Terrace
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	25,177	133	25,310	(2,733)	22,577	-10.80%	B-4, B-3 (W)
3 Other Revenues	485	205	690	0	690		B-4 (W)
4 TOTAL OPERATING REVENUES	25,662	338	26,000	(2,733)	23,267		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,558	1,888	14,446	0	14,446		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,372	0	2,372	0	2,372		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,065	479	2,544	(123)	2,421		B-15, B-3 (W)
9 Provision For Income Taxes	2,492	(760)	1,732	(982)	749		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	19,487	1,607	21,094	(1,105)	19,989		
11 NET OPERATING INCOME:	6,175	(1,269)	4,906	(1,628)	3,278		
12 RATE BASE	28,496		28,330		28,330		A-1 (W)
13 RATE OF RETURN	21.67%		17.32%		11.57%		D-1 (W)

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

Company: SSU / Lake / Fern Terrace
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	25,177	133	25,310	(4,862)	20,448	-19.21%	B-4, B-3 (W)
3 Other Revenues	485	0	485	0	485		B-4 (W)
4 **TOTAL OPERATING REVENUES**	25,662	133	25,795	(4,862)	20,933		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,558	(505)	12,052	0	12,052		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,372	0	2,372	0	2,372		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,065	470	2,535	(219)	2,316		B-15, B-3 (W)
9 Provision For Income Taxes	2,492	70	2,562	(1,747)	814		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	19,487	34	19,521	(1,966)	17,555		
11 **NET OPERATING INCOME:**	6,175	98	6,274	(2,896)	3,378		
12 **RATE BASE**	28,496		28,030		28,030		A-1 (W)
13 **RATE OF RETURN**	21.67%		22.38%		12.05%		D-1 (W)

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

Company: SSU / Lake / Fern Terrace
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	28,030		28,330		A-1 (W)	-
5	Required Income (L3 x L4)	3,378		3,278		-	-
6	Adjusted Income under Present Rates	6,274		4,906		B-1 (W)	-
7	Income Deficiency (L5 - L6)	(2,896)		(1,628)		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	(4,643)		(2,610)		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	(4,862)		(2,733)		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	(4,643)		(2,610)		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	(1,747)		(982)		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	(219)		(123)		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	(2,896)		(1,628)			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 / Fern Terrace

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.	133	338	B-4 (W)
3				
4	2.			
5				
6				
7		133	338	
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.	(505)	(505)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		539	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		115	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		205	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(16)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		437	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,113	B-5 (W)
22				
23				
24		(505)	1,888	
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.	6	15	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	464	464	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		470	479	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	70	(760)	B-16 (W)
48				
49	2.			
50				
51				
52		70	(760)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	98	(1,269)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Fern Terrace
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	24,679	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**	**24,679**	**631**	**25,310**
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	498	0	
16	**SUBTOTAL OTHER WATER SALES**	**498**	**(498)**	**0**
17	**TOTAL WATER SALES**	**25,177**	**133**	**25,310**
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	485	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**	**485**	**205**	**690**
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	**25,662**	**133**	**25,795**
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	**25,662**	**338**	**26,000**

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 / Fern Terrace

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	5,375	423	5,798	1,923	96	2,019	865	135	1,000	2,587	192	2,779
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	1,707	498	2,205	522	(143)	379	248	(70)	178	937	710	1,647
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	2,155	4	2,160	2,111	0	2,111	0	4	4	44	1	45
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	40	1	41	40	1	41	0	0	0	0	0	0
8 620 Materials and Supplies	335	31	366	113	4	117	8	14	23	214	12	226
9 631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10 632 Contractual Services - Acct.	208	9	217	0	0	0	0	0	0	208	9	217
11 633 Contractual Services - Legal	85	5	90	0	0	0	0	0	0	85	5	90
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	666	27	693	565	21	586	0	0	0	101	7	108
14 641 Rental of Building/Real Prop.	40	20	60	0	0	0	0	0	0	40	20	60
15 642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16 650 Transportation Expense	260	16	275	257	9	267	1	6	7	1	1	2
17 656 Insurance - Vehicle	123	21	143	0	0	0	0	0	0	123	21	143
18 657 Insurance - General Liability	143	16	159	0	0	0	0	0	0	143	16	159
19 658 Insurance - Workman's Comp.	3	185	188	0	67	67	0	31	31	3	88	90
20 659 Insurance - Other	84	3	87	0	0	0	0	0	0	84	3	87
21 660 Advertising Expense	9	1	9	0	0	0	0	0	0	9	1	9
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	539	539	0	0	0	0	0	0	0	539	539
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	224	15	239	0	0	0	224	15	239	0	0	0
25 675 Miscellaneous Expenses	1,100	74	1,174	0	0	0	2	5	7	1,099	68	1,167
26 **TOTAL WATER O&M EXPENSES**	12,558	1,888	14,446	5,531	56	5,587	1,349	140	1,489	5,678	1,693	7,371
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	5,375	423	5,798	1,923	96	2,019	865	135	1,000	2,587	192	2,779
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	1,707	498	2,205	522	(143)	379	248	(70)	178	937	710	1,647
31 **TOTAL WATER LABOR COSTS**	7,082	921	8,003	2,444	(46)	2,398	1,113	65	1,179	3,524	902	4,426

0211

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

Company: SSU / Lake / Fern Terrace

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	(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	5,375	0	5,375	1,923	0	1,923	865	0	865	2,587	0	2,587
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,707	(683)	1,023	522	(156)	366	248	(83)	165	937	(444)	493
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,155	0	2,155	2,111	0	2,111	0	0	0	44	0	44
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	40	0	40	40	0	40	0	0	0	0	0	0
8	620 Materials and Supplies	335	0	335	113	0	113	8	0	8	214	0	214
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	208	0	208	0	0	0	0	0	0	208	0	208
11	633 Contractual Services - Legal	85	0	85	0	0	0	0	0	0	85	0	85
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	666	0	666	565	0	565	0	0	0	101	0	101
14	641 Rental of Building/Real Prop.	40	0	40	0	0	0	0	0	0	40	0	40
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	260	0	260	257	0	257	1	0	1	1	0	1
17	656 Insurance - Vehicle	123	0	123	0	0	0	0	0	0	123	0	123
18	657 Insurance - General Liability	143	0	143	0	0	0	0	0	0	143	0	143
19	658 Insurance - Workman's Comp.	3	178	181	0	65	65	0	29	29	3	84	87
20	659 Insurance - Other	84	0	84	0	0	0	0	0	0	84	0	84
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	224	0	224	0	0	0	224	0	224	0	0	0
25	675 Miscellaneous Expenses	1,100	0	1,100	0	0	0	2	0	2	1,099	0	1,099
26	**TOTAL WATER O&M EXPENSES**	12,558	(505)	12,052	5,531	(91)	5,439	1,349	(54)	1,295	5,678	(360)	5,318
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,375	0	5,375	1,923	0	1,923	865	0	865	2,587	0	2,587
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,707	(683)	1,023	522	(156)	366	248	(83)	165	937	(444)	493
31	**TOTAL WATER LABOR COSTS**	7,082	(683)	6,398	2,444	(156)	2,289	1,113	(83)	1,030	3,524	(444)	3,080

0212

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Fern Terrace
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	428	505	649	426	388	410	409	380	383	313	347	737	5,375	0	5,375	423	5,798
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	140	166	213	134	125	131	131	125	124	106	113	199	1,707	(683)	1,023	498	2,205
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	175	185	173	4	386	164	170	176	178	181	3	362	2,155	0	2,155	4	2,160
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	40	0	0	0	0	0	0	0	0	0	40	0	40	1	41
8	620.1-8 Materials and Supplies	(55)	110	118	19	24	23	(111)	22	24	21	114	26	335	0	335	31	366
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.	15	18	17	17	18	17	18	16	18	18	16	21	208	0	208	9	217
11	633.1-8 Contractual Services - Legal	6	7	7	7	7	7	7	7	7	7	6	9	85	0	85	5	90
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	247	39	8	8	177	8	130	8	9	9	8	14	666	0	666	27	693
14	641.1-8 Rental of Building/Real Prop.	3	3	3	3	3	3	4	3	3	4	3	4	40	0	40	20	60
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	21	75	62	14	9	7	9	11	17	3	12	22	260	0	260	16	275
17	656.1-8 Insurance - Vehicle	9	10	10	10	10	10	11	10	10	11	9	12	123	0	123	21	143
18	657.1-8 Insurance - General Liability	10	12	11	12	12	12	12	11	12	12	11	14	143	0	143	16	159
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	178	181	185	188
20	659.1-8 Insurance - Other	6	7	7	7	7	7	7	7	7	7	6	8	84	0	84	3	87
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	9
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	539	539
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	12	18	22	18	19	15	18	19	16	19	21	26	224	0	224	15	239
25	675.1-8 Miscellaneous Expenses	79	94	89	90	93	91	96	86	93	96	83	111	1,100	0	1,100	74	1,174
26	**TOTAL WATER O&M EXPENSES**	1,098	1,251	1,430	769	1,279	907	913	881	902	808	753	1,568	12,558	(505)	12,052	1,898	14,446

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	5,375	423	5,798
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,707	498	2,205
31	**TOTAL WATER LABOR COSTS**	7,082	921	9,003

0213

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Fern Terrace
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	195	214	354	145	95	136	117	103	105	15	70	374	1,923	0	1,923	96	2,019
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	59	66	113	37	24	37	31	30	28	4	19	75	522	(156)	366	(143)	379
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	172	181	169	0	382	160	166	173	174	177	0	357	2,111	0	2,111	0	2,111
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	40	0	0	0	0	0	0	0	0	0	40	0	40	1	41
8	620.1-6 Materials and Supplies	(71)	91	100	1	5	5	(130)	5	5	1	97	4	113	0	113	4	117
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	240	30	0	0	169	0	122	0	0	0	0	4	565	0	565	21	586
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	21	75	61	14	8	6	9	10	16	3	12	22	257	0	257	9	267
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	65	65	67	67
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	616	658	838	197	683	345	313	320	328	200	197	836	5,531	(91)	5,439	56	5,587

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	1,923	96	2,019
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	522	(143)	379
31	TOTAL WATER DIRECT LABOR COSTS	2,444	(46)	2,398

0214

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Fern Terrace
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	47	70	87	70	75	59	68	74	60	72	82	101	865	0	865	135	1,000
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	20	25	20	21	17	19	21	17	21	23	29	248	(83)	165	(70)	178
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	8	0	8	14	23
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	29	29	31	31
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	12	18	22	18	19	15	18	19	16	19	21	26	224	0	224	15	239
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	74	110	135	109	116	93	106	116	94	112	127	158	1,349	(54)	1,295	140	1,488

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	865	135	1,000
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	248	(70)	178
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,113	65	1,179

0215

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

Company: SSU / Lake / Fern Terrace
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	186	221	208	211	219	214	225	203	218	226	195	261	2,587	0	2,587	192	2,779
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	67	80	75	76	79	77	81	74	79	82	71	95	937	(444)	493	710	1,647
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	3	4	4	3	4	44	0	44	1	45
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	15	18	17	17	18	18	19	17	18	19	16	22	214	0	214	12	226
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.	15	18	17	17	18	17	18	16	18	18	16	21	208	0	208	9	217
11	633.8 Contractual Services - Legal	6	7	7	7	7	7	7	7	7	7	6	9	85	0	85	5	90
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	7	9	8	8	9	8	9	8	9	9	8	10	101	0	101	7	108
14	641.8 Rental of Building/Real Prop.	3	3	3	3	3	3	4	3	3	4	3	4	40	0	40	20	60
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	10	10	10	10	10	11	10	10	11	9	12	123	0	123	21	143
18	657.8 Insurance - General Liability	10	12	11	12	12	12	12	11	12	12	11	14	143	0	143	16	159
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	84	87	88	90
20	659.8 Insurance - Other	6	7	7	7	7	7	7	7	7	7	6	8	84	0	84	3	87
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	9
22	*666.8 Reg. Comm. Exp. - Rate Case Amort.*	*0*	*0*	0	0	0	0	0	0	0	0	0	0	0	0	0	539	539
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	79	94	88	90	93	91	96	86	93	96	83	111	1,099	0	1,099	68	1,167
26	**TOTAL WATER A&G EXPENSES**	**408**	**484**	**457**	**463**	**480**	**470**	**494**	**446**	**479**	**496**	**429**	**573**	**5,678**	**(360)**	**5,318**	**1,693**	**7,371**

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	2,587	192	2,779
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	937	710	1,647
31	**TOTAL WATER A&G LABOR COSTS**	**3,524**	**902**	**4,426**

0216

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

Company: SSU / Lake / Fern Terrace

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	5,375	0	5,375	5,375	0	0	63	100	(16)	5,522	276	0	423	5,798
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	1,707	(683)	1,023	1,707	(683)	0	17	13	0	1,053	38	1,113	498	2,205
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	2,155	0	2,155	2,155	0	0	1	4	0	2,160	0	0	4	2,160
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	40	0	40	40	0	0	0	0	0	40	1	0	1	41
8 620.1-8 Materials and Supplies	335	0	335	335	0	0	3	15	0	353	13	0	31	366
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.	208	0	208	208	0	0	1	0	0	209	8	0	9	217
11 633.1-8 Contractual Services - Legal	85	0	85	85	0	0	2	0	0	87	3	0	5	90
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	666	0	666	666	0	0	3	0	0	669	24	0	27	693
14 641.1-8 Rental of Building/Real Prop.	40	0	40	40	0	0	0	18	0	58	2	0	20	60
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	260	0	260	260	0	0	1	5	0	266	10	0	16	275
17 656.1-8 Insurance - Vehicle	123	0	123	123	0	0	3	13	0	139	5	0	21	143
18 657.1-8 Insurance - General Liability	143	0	143	143	0	0	3	7	0	153	6	0	16	159
19 658.1-8 Insurance - Workman's Comp.	3	178	181	3	178	0	0	1	0	182	7	0	185	188
20 659.1-8 Insurance - Other	84	0	84	84	0	0	0	0	0	84	3	0	3	87
21 660.1-8 Advertising Expense	9	0	9	9	0	0	0	0	0	9	0	0	1	9
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	539	0	0	0	539	0	0	539	539
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	224	0	224	224	0	0	0	15	0	239	0	0	15	239
25 675.1-8 Miscellaneous Expenses	1,100	0	1,100	1,100	0	0	18	15	0	1,133	41	0	74	1,174
26 TOTAL WATER O&M EXPENSES	12,558	(505)	12,052	12,558	(505)	539	115	205	(16)	12,896	437	1,113	1,888	14,446

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 / Lake / Fern Terrace

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	1,923		1,923	1,923						1,923	96		96	2,019
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	522	(156)	366	522	(156)					366	13		(143)	379
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	2,111		2,111	2,111						2,111			0	2,111
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	40		40	40						40	1		1	41
8 620.1-6 Materials and Supplies	113		113	113						113	4		4	117
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	565		565	565						565	21		21	586
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	257		257	257						257	9		9	267
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	65	65	0	65					65	2		67	67
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	5,531	(91)	5,439	5,531	(91)	0	0	0	0	5,439	147	0	56	5,587

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.

0218

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

Company: SSU / Lake / Fern Terrace

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	865		865	865				96	(8)	953	48		135	1,000
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	248	(83)	165	248	(83)			7		172	6		(70)	178
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	8		8	8				13		22	1		14	23
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				5		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	29	29	0	29			1		30	1		31	31
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	224		224	224				15		239			15	239
25 675.7 Miscellaneous Expenses	2		2	2				5		7	0		5	7
26 TOTAL WATER CUST ACCT EXPENSES	1,349	(54)	1,295	1,349	(54)	0	0	146	(8)	1,432	56	0	140	1,488

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 / Lake / Fern Terrace

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	2,587		2,587	2,587			63	5	(8)	2,647	132		192	2,779
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	937	(444)	493	937	(444)		17	6		515	19	1,113	710	1,647
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	44		44	44			1	0		45			1	45
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	214		214	214			3	1		218	8		12	226
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	208		208	208			1	0		209	8		9	217
11	633.8 Contractual Services - Legal	85		85	85			2	0		87	3		5	90
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	101		101	101			3	0		104	4		7	108
14	641.8 Rental of Building/Real Prop.	40		40	40			0	18		58	2		20	60
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	123		123	123			3	13		138	5		21	143
18	657.8 Insurance - General Liability	143		143	143			3	7		153	6		16	159
19	658.8 Insurance - Workman's Comp.	3	84	87	3	84		0	0		87	3		88	90
20	659.8 Insurance - Other	84		84	84			0	0		84	3		3	87
21	660.8 Advertising Expense	9		9	9			0	0		9	0		1	9
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		539	0	0		539			539	539
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	1,099		1,099	1,099			18	10		1,126	41		68	1,167
26	TOTAL WATER A&G EXPENSES	5,678	(360)	5,318	5,678	(360)	539	115	59	(8)	6,024	234	1,113	1,693	7,371

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 retaling 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 / Lake / Fern Terrace

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	3,934		5,375	1,441	36.63%	5,189	186	3.58%
2	603.1-8 Salaries & Wages - Officers, Etc.	151		0	(151)	-100.00%	199	(199)	-100.00%
3	604.1-8 Employee Pensions & Benefits	259		1,023	764	295.12%	342	682	199.56%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	2,159		2,155	(4)	-0.17%	2,848	(692)	-24.32%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	54		40	(14)	-26.20%	71	(31)	-44.05%
8	620.1-8 Materials and Supplies	321		335	14	4.49%	423	(88)	-20.78%
9	631.1-8 Contractual Services - Engr.	22		0	(22)	-98.08%	29	(29)	-98.54%
10	632.1-8 Contractual Services - Acct.	198		208	10	5.06%	261	(53)	-20.35%
11	633.1-8 Contractual Services - Legal	40		85	45	111.45%	53	32	60.31%
12	634.1-8 Contractual Services - Mgmt. Fees	62		0	(62)	-100.00%	82	(82)	-100.00%
13	635.1-8 Contractual Services - Other	40		666	626	1565.13%	53	613	1162.41%
14	641.1-8 Rental of Building/Real Prop.	153		40	(113)	-73.64%	202	(161)	-80.02%
15	642.1-8 Rental of Equipment	78		2	(76)	-98.04%	103	(101)	-98.51%
16	650.1-8 Transportation Expense	210		260	50	23.73%	277	(17)	-6.19%
17	656.1-8 Insurance - Vehicle	405		123	(282)	-69.71%	534	(412)	-77.04%
18	657.1-8 Insurance - General Liability	246		143	(103)	-41.96%	324	(182)	-56.00%
19	658.1-8 Insurance - Workman's Comp.	148		181	33	22.02%	195	(15)	-7.49%
20	659.1-8 Insurance - Other	146		84	(62)	-42.74%	193	(109)	-56.59%
21	660.1-8 Advertising Expense	12		9	(3)	-26.55%	16	(7)	-44.31%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	92		0	(92)	-100.00%	121	(121)	-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	103		224	121	117.64%	136	88	65.00%
25	675.1-8 Miscellaneous Expenses	1,257		1,100	(157)	-12.47%	1,658	(558)	-33.64%
26	**TOTAL WATER O&M EXPENSES**	**10,090**		**12,052**	**1,962**	**19.45%**	**13,308**	**(1,256)**	**-9.44%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,998**		**12,052**	**2,054**	**20.55%**	**13,187**	**(1,135)**	**-9.42%**
28	**Average ERC's**	**114**		**121**	**7**	**6.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.90%**			

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 / Fern Terrace

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	(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	1,940		1,923	(17)	-0.90%	2,559	(636)	-24.87%
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		366	366	N.A.	0	366	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,092		2,111	19	0.90%	2,759	(649)	-23.50%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	54		40	(14)	-26.20%	71	(31)	-44.05%
8	620.1-6 Materials and Supplies	321		113	(208)	-64.78%	423	(310)	-73.29%
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		565	565	N.A.	0	565	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	9		0	(9)	-100.00%	12	(12)	-100.00%
16	650.1-6 Transportation Expense	191		257	66	34.77%	252	5	2.18%
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		65	65	N.A.	0	65	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	11		0	(11)	-100.00%	15	(15)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**4,618**		**5,439**	**821**	**17.79%**	**6,091**	**(652)**	**-10.70%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,618**		**5,439**	**821**	**17.79%**	**6,091**	**(652)**	**-11.98%**
28	**Average ERC's**	**114**		**121**	**7**	**6.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.90%**			

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 / Fern Terrace

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	955		865	(90)	-9.39%	1,260	(394)	-31.30%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		165	165	N.A.	0	165	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		8	8	N.A.	0	8	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	8		1	(7)	-83.26%	11	(9)	-87.31%
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		29	29	N.A.	0	29	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	103		224	121	117.64%	136	88	65.00%
25	675.7 Miscellaneous Expenses	5		2	(3)	-67.84%	7	(5)	-75.62%
26	**TOTAL WATER O&M EXPENSES**	**1,071**		**1,295**	**224**	**20.86%**	**1,413**	**(118)**	**-8.35%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,071**		**1,295**	**224**	**20.86%**	**1,413**	**(118)**	**-9.11%**
28	**Average ERC's**	**114**		**121**	**7**	**6.14%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.90%**			

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 / Fern Terrace

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 12/31/96	(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	1,039		2,587	1,548	148.98%	1,370	1,217	88.77%
2	603.8 Salaries & Wages - Officers, Etc.	151		0	(151)	-100.00%	199	(199)	-100.00%
3	604.8 Employee Pensions & Benefits	259		493	234	90.18%	342	151	44.18%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	67		44	(23)	-33.61%	88	(44)	-49.67%
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		214	214	N.A.	0	214	N.A.
9	631.8 Contractual Services - Engr.	22		0	(22)	-98.08%	29	(29)	-98.54%
10	632.8 Contractual Services - Acct.	198		208	10	5.06%	261	(53)	-20.35%
11	633.8 Contractual Services - Legal	40		85	45	111.45%	53	32	60.31%
12	634.8 Contractual Services - Mgmt. Fees	62		0	(62)	-100.00%	82	(82)	-100.00%
13	635.8 Contractual Services - Other	40		101	61	152.43%	53	48	91.38%
14	641.8 Rental of Building/Real Prop.	153		40	(113)	-73.64%	202	(161)	-80.02%
15	642.8 Rental of Equipment	89		2	(87)	-97.78%	91	(89)	-98.32%
16	650.8 Transportation Expense	11		1	(10)	-90.20%	15	(13)	-92.57%
17	656.8 Insurance - Vehicle	405		123	(282)	-69.71%	534	(412)	-77.04%
18	657.8 Insurance - General Liability	246		143	(103)	-41.96%	324	(182)	-56.00%
19	658.8 Insurance - Workman's Comp.	148		87	(61)	-41.27%	195	(108)	-55.47%
20	659.8 Insurance - Other	146		84	(62)	-42.74%	193	(109)	-56.59%
21	660.8 Advertising Expense	12		9	(3)	-26.55%	16	(7)	-44.31%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	92		0	(92)	-100.00%	121	(121)	-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	1,241		1,099	(142)	-11.47%	1,637	(538)	-32.88%
26	**TOTAL WATER O&M EXPENSES**	**4,401**		**5,318**	**917**	**20.84%**	**5,805**	**(487)**	**-8.38%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,309**		**5,318**	**1,009**	**23.43%**	**5,684**	**(365)**	**-6.87%**
28	**Average ERC's**	**114**		**121**	**7**	**6.14%**			
29	**Average Consumer Price Index - U**	**136.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.90%**			

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 / Fern Terrace
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	186	3.58%	
2	603.1-S Salaries & Wages - Officers, Etc.	(199)	-100.00%	
3	604.1-S Employee Pensions & Benefits	682	199.56%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(692)	-24.32%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(31)	-44.05%	
8	620.1-S Materials and Supplies	(88)	-20.78%	
9	631.1-S Contractual Services - Engr.	(29)	-98.54%	
10	632.1-S Contractual Services - Acct.	(53)	-20.35%	
11	633.1-S Contractual Services - Legal	32	60.31%	
12	634.1-S Contractual Services - Mgmt. Fees	(82)	-100.00%	
13	635.1-S Contractual Services - Other	613	1162.41%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(161)	-80.02%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(101)	-98.51%	
16	650.1-S Transportation Expense	(17)	-6.19%	
17	656.1-S Insurance - Vehicle	(412)	-77.04%	
18	657.1-S Insurance - General Liability	(182)	-56.00%	
19	658.1-S Insurance - Workman's Comp.	(15)	-7.49%	
20	659.1-S Insurance - Other	(109)	-56.59%	
21	660.1-S Advertising Expense	(7)	-44.31%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(121)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	88	65.00%	
25	675.1-S Miscellaneous Expenses	(558)	-33.64%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(1,256)	-9.44%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Fern Terrace

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 / Fern Terrace

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	$2,157
Total Projected Rate Case Expense	1,772,200	2,157
Annual Amortization Over 4 Years	**$443,050**	**$539**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	123
% of Total	100%	0.1217%

(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 / Lake / Fern Terrace **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 / Lake / Fern Terrace

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 / Lake / Fern Terrace

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	616	40	2.50%	15	0	15
4 339.1 Other Plant & Misc.	209	25	4.00%	8	0	8
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	32	0	N.A.	0	0	0
7 304.2 Structures & Improvements	7,357	33	3.03%	223	0	223
8 305.2 Collect. & Impound.	193	50	2.00%	4	0	4
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	176	30	3.33%	6	0	6
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	24	35	2.86%	1	0	1
13 310.2 Power Generation Eq.	12	20	5.00%	1	0	1
14 311.2 Pumping Equipment	4,323	20	5.00%	216	0	216
15 339.2 Other Plant & Misc.	(14)	25	4.00%	(1)	0	(1)
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	746	0	N.A.	0	0	0
18 304.3 Structures & Improvements	611	33	3.03%	19	0	19
19 320.3 Water Treatment Eq.	4,155	22	4.55%	189	0	189
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	1	33	3.03%	0	0	0
24 330.4 Distr. Reservoirs	1,615	37	2.70%	44	0	44
25 331.4 Transm. & Distribution	9,658	43	2.33%	225	0	225
26 333.4 Services	2,031	40	2.50%	51	0	51
27 334.4 Meters & Meter Insallation	9,442	20	5.00%	472	0	472
28 335.4 Hydrants	119	45	2.22%	3	0	3
29 339.4 Other Plant & Misc.	331	25	4.00%	13	0	13
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	646	0	N.A.	0	0	0
32 304.5 Structures & Improvements	3,208	40	2.50%	80	0	80
33 340.5 Office Furniture & Equipment	1,646	15	6.67%	110	0	110
34 340.51 Computer Equipment	2,543	6	16.67%	424	0	424
35 341.5 Transportation Equipment	2,186	6	16.67%	364	0	364
36 342.5 Stores Equipment	18	18	5.56%	1	0	1
37 343.5 Tools, Shop & Garage	828	16	6.25%	52	0	52
38 344.5 Laboratory Equipment	183	15	6.67%	12	0	12
39 345.5 Power Operated Equipment	1,080	12	8.33%	90	0	90
40 346.5 Communication Equipment	341	10	10.00%	34	0	34
41 347.5 Miscellaneous Equipment	115	15	6.67%	8	0	8
42 348.5 Other Tangible Plant	90	10	10.00%	9	0	9
43						
44 **INTANGIBLE PLANT**	825		2.88%	24	0	24
45 **SUPPLY & PUMPING**	12,103		3.71%	450	0	450
46 **WATER TREATMENT PLANT**	5,512		3.76%	207	0	207
47 **TRANSM. & DISTRIBUTION**	23,199		3.48%	807	0	807
48 **GENERAL PLANT**	12,886		9.19%	1,184	0	1,184
49						
51 **TOTAL DEPRECIATION EXPENSE**	54,525		4.90%	2,672	0	2,672
52 **AMORTIZATION OF CIAC**				(277)	0	(277)
53 **NON-USED AND USEFUL**				(22)	0	(22)
54 **NET DEPRECIATION EXPENSE - WATER**				2,372	0	2,372

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Fern Terrace

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	3.80%	0	0	0
2 Line/Main Extension Fees	7,688	2.38%	183	0	183
3 Meter Installation Fees	1,890	5.00%	95	0	95
4 Contributed Lines	0	2.38%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.66%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	9,578		277	0	277

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 / Fern Terrace

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	7,357	223	3.03%
3	305.2 Collect. & Impound.	193	4	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	176	6	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	24	1	2.86%
8	310.2 Power Generation Eq.	12	1	5.00%
9	311.2 Pumping Equipment	4,323	216	5.00%
10	339.2 Other Plant & Misc.	(14)	(1)	4.00%
11	304.3 Structures & Improvements	611	19	3.03%
12	320.3 Water Treatment Eq.	4,155	189	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	1,615	44	2.70%
15	**COMPOSITE RATE**	18,452	701	**3.80%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	9,658	225	2.33%
19	335.4 Hydrants	119	3	2.22%
20	339.4 Other Plant & Misc.	331	13	4.00%
21	**COMPOSITE RATE**	10,109	241	**2.38%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	9,442	472	5.00%
24	**COMPOSITE RATE**	9,442	472	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	2,031	51	2.50%
27	**COMPOSITE RATE**	2,031	51	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	18,452	701	3.80%
30	Line / Main Extension Fees & Contri. lines (Line 21)	10,109	241	2.38%
31	Meter Installation Fees (Line 24)	9,442	472	5.00%
32	Service Installation Fees (Line 27)	2,031	51	2.50%
33	***COMPOSITE RATE***	40,034	1,464	**3.66%**

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 / Fern Terrace
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	15	0	15	0.00%	0
4	339.1 Other Plant & Misc.	8	0	8	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	223	0	223	0.00%	0
8	305.2 Collect. & Impound.	4	0	4	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	6	0	6	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	1	0	1	0.00%	0
13	310.2 Power Generation Eq.	1	0	1	0.00%	0
14	311.2 Pumping Equipment	216	0	216	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	19	0	19	0.00%	0
19	320.3 Water Treatment Eq.	189	0	189	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	44	0	44	50.00%	22
25	331.4 Transm. & Distribution	225	0	225	0.00%	0
26	333.4 Services	51	0	51	0.00%	0
27	334.4 Meters & Meter Insallation	472	0	472	0.00%	0
28	335.4 Hydrants	3	0	3	0.00%	0
29	339.4 Other Plant & Misc.	13	0	13	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	80	0	80	0.00%	0
33	340.5 Office Furniture & Equipment	110	0	110	0.00%	0
34	340.51 Computer Equipment	424	0	424	0.00%	0
35	341.5 Transportation Equipment	364	0	364	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	52	0	52	0.00%	0
38	344.5 Laboratory Equipment	12	0	12	0.00%	0
39	345.5 Power Operated Equipment	90	0	90	0.00%	0
40	346.5 Communication Equipment	34	0	34	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**	24	0	24		0
45	**SUPPLY & PUMPING**	450	0	450		0
46	**WATER TREATMENT PLANT**	207	0	207		0
47	**TRANSM. & DISTRIBUTION**	807	0	807		22
48	**GENERAL PLANT**	1,184	0	1,184		0
49						
51	**TOTAL**	2,672	0	2,672		22
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.82%	

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

Present Income - Interim / Final

Company: SSU / Lake / Fern Terrace
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:	1,155	6	1,161	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,155	15	1,170		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	464	464		
6		0	0	0		
7	TOTAL	0	464	464		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		910	0	910		
11		0	0	0		
12	TOTAL	910	0	910		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,065	470	2,535		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,065	479	2,544		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 / Fern Terrace
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	25,662	133	25,795	25,662	338	26,000	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	12,558	(505)	12,052	12,558	1,888	14,446	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,372	0	2,372	2,372	0	2,372	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	2,065	479	2,544	2,065	479	2,544	B-15 (W)	-
8 Pre Tax Operating Expenses	16,995	(26)	16,969	16,995	2,367	19,363	-	-
9 **TOTAL PRE-TAX INCOME**	**8,667**	159	**8,826**	**8,667**	(2,029)	**6,637**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	8,667	159	8,826	8,667	(2,029)	6,637	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	28,496	(466)	28,030	28,496	(167)	28,330	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	1,653	(27)	1,626	1,653	(10)	1,643	-	-
17 Total Taxable Income	7,014	186	7,200	7,014	(2,020)	4,994	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**2,639**	70	**2,709**	**2,639**	(760)	**1,879**	-	-
20 Less:								
21 Parent Debt Adjustment	123	0	123	123	0	123	C-9 (W)	-
22 Investment Tax Credit	25	0	25	25	0	25	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**2,492**	70	**2,562**	**2,492**	(760)	**1,732**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Fern Terrace

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. (%)*	0.82%	0.00%	0.82%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Fisherman's Haven - 673

Martin County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Martin / Fisherman's Haven
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	62,575	(3,589)	58,986	A-5 (W)
2 Utility Land & Land Rights	977	0	977	A-5 (W)
3 Non-Used & Useful	(3,152)	0	(3,152)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(23,548)	374	(23,173)	A-9 (W)
6 CIAC	(35,499)	0	(35,499)	A-12 (W)
7 Accumulated Amortization of CIAC	15,492	0	15,492	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	(507)	0	(507)	C-7 (W)
12 Working Capital Allowance	2,122	259	2,381	A-17 (W)
13 **TOTAL WATER RATE BASE**	18,459	(2,956)	15,504	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Martin / Fisherman's Haven
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	62,575	(3,589)	58,986	A-5 (W)
2	Utility Land & Land Rights	977	0	977	A-5 (W)
3	Non-Used & Useful	(3,152)	0	(3,152)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(23,548)	374	(23,173)	A-9 (W)
6	CIAC	(35,499)	0	(35,499)	A-12 (W)
7	Accumulated Amortization of CIAC	15,492	0	15,492	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	(507)	0	(507)	C-7 (W)
12	Working Capital Allowance	2,122	(90)	2,032	A-17 (W)
13	TOTAL WATER RATE BASE	18,459	(3,305)	15,155	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Martin / Fisherman's Haven

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.	(7,178)	0	(3,589)	A-5 (W)
3					
4	2.				
5					
6					
7		(7,178)	0	(3,589)	
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.	547	547	547	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(346)	(173)	
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		547	201	374	
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 / Martin / Fisherman's Haven

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).	(90)	(90)	(90)	A-17 (W)
38					
39	2.				
40					
41					
42		(90)	(90)	(90)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	259	259	259	A-17 (W)
45					
46	2.				
47					
48					
49		259	259	259	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(6,721)	112	(3,305)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(6,372)	460	(2,956)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fisherman's Haven

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 21758 ENDED 12/31/87**	**44,102**
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 / Martin / Fisherman's Haven

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**	44,102
12	1988 Additions	12,845
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	12,845
16	**12/31/88 BALANCE**	56,947
17	1989 Additions	4,669
18	1989 Retirements	651
19	1989 Adjustments	0
20	1989 Net Additions	4,018
21	**12/31/89 BALANCE**	60,965
22	1990 Additions (A/C 101)	562
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	562
27	**12/31/90 BALANCE**	61,527
28	1990 General Plant Reallocation Adjustments *	4,199
29	**12/31/90 ADJUSTED BALANCE**	65,726
30	1991 Additions (A/C 101)	(4,348)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(4,348)
35	**12/31/91 BALANCE**	61,378

* 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 / Martin / Fisherman's Haven

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	7,178	(7,178)	0	(0)	(7,178)	0	(0)	3,589	(3,589)	(0)
3	302.1 Franchises	2,549	191	0	2,740	0	0	2,740	2,644	0	2,644
4	339.1 Other Plant & Misc.	147	0	0	147	0	0	147	147	0	147
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	252	0	0	252	0	0	252	252	0	252
7	304.2 Structures & Improvements	689	0	0	689	0	0	689	689	0	689
8	305.2 Collect. & Impound.	16	0	0	16	0	0	16	16	0	16
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,621	0	0	3,621	0	0	3,621	3,621	0	3,621
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	18	0	0	18	0	0	18	18	0	18
13	310.2 Power Generation Eq.	16	0	0	16	0	0	16	16	0	16
14	311.2 Pumping Equipment	3,839	0	0	3,839	0	0	3,839	3,839	0	3,839
15	339.2 Other Plant & Misc.	(20)	0	0	(20)	0	0	(20)	(20)	0	(20)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	2	0	0	2	0	0	2	2	0	2
18	304.3 Structures & Improvements	2,193	0	0	2,193	0	0	2,193	2,193	0	2,193
19	320.3 Water Treatment Eq.	1,952	525	0	2,477	0	0	2,477	2,214	0	2,214
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	1	0	0	1	0	0	1	1	0	1
24	330.4 Distr. Reservoirs	4,191	0	0	4,191	0	0	4,191	4,191	0	4,191
25	331.4 Transm. & Distribution	11,081	282	0	11,363	0	0	11,363	11,222	0	11,222
26	333.4 Services	3,267	31	0	3,298	0	0	3,298	3,282	0	3,282
27	334.4 Meters & Meter Insallation	10,832	681	0	11,513	0	0	11,513	11,172	0	11,172
28	335.4 Hydrants	89	23	0	112	0	0	112	100	0	100
29	339.4 Other Plant & Misc.	7	0	0	7	0	0	7	7	0	7
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	732	(24)	0	707	0	0	707	720	0	720
32	304.5 Structures & Improvements	3,530	87	0	3,617	0	0	3,617	3,573	0	3,573
33	340.5 Office Furniture & Equipme	1,819	30	0	1,848	0	0	1,848	1,833	0	1,833
34	340.51 Computer Equipment	2,397	870	0	3,268	0	0	3,268	2,833	0	2,833
35	341.5 Transportation Equipment	2,344	181	0	2,525	0	0	2,525	2,435	0	2,435
36	342.5 Stores Equipment	18	4	0	22	0	0	22	20	0	20
37	343.5 Tools, Shop & Garage	931	(17)	0	914	0	0	914	923	0	923
38	344.5 Laboratory Equipment	197	14	0	211	0	0	211	204	0	204
39	345.5 Power Operated Equipment	1,257	(108)	0	1,149	0	0	1,149	1,203	0	1,203
40	346.5 Communication Equipment	365	29	0	394	0	0	394	380	0	380
41	347.5 Miscellaneous Equipment	114	29	0	143	0	0	143	129	0	129
42	348.5 Other Tangible Plant	98	5	0	103	0	0	103	101	0	101
43											
44	**INTANGIBLE PLANT**	9,874	(6,988)	0	2,886	(7,178)	0	2,886	6,380	(3,589)	2,791
45	**SUPPLY & PUMPING**	8,431	0	0	8,431	0	0	8,431	8,431	0	8,431
46	**WATER TREATMENT PLANT**	4,147	525	0	4,672	0	0	4,672	4,409	0	4,409
47	**TRANSM. & DISTRIBUTION**	29,471	1,016	0	30,487	0	0	30,487	29,979	0	29,979
48	**GENERAL PLANT**	13,803	1,099	0	14,902	0	0	14,902	14,352	0	14,352
49											
50	**TOTAL PLANT IN SERVICE**	65,726	(4,348)	0	61,378	(7,178)	0	61,378	63,552	(3,589)	59,963
51	**LAND & LAND RIGHTS**	989	(24)	0	964	0	0	964	977	0	977
52	**TOTAL PIS LESS LAND**	64,737	(4,324)	0	60,413	(7,178)	0	60,413	62,575	(3,589)	58,986

*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 / Martin / Fisherman's Haven

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	2,644	0	0	2,644	0%	0
4	339.1 Other Plant & Misc.	147	0	0	147	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	252	0	0	252	0%	0
7	304.2 Structures & Improvements	689	0	0	689	0%	0
8	305.2 Collect. & Impound.	16	0	0	16	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	3,621	0	0	3,621	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	18	0	0	18	0%	0
13	310.2 Power Generation Eq.	16	0	0	16	0%	0
14	311.2 Pumping Equipment	3,839	0	0	3,839	0%	0
15	339.2 Other Plant & Misc.	(20)	0	0	(20)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2	0	0	2	0%	0
18	304.3 Structures & Improvements	2,193	0	0	2,193	0%	0
19	320.3 Water Treatment Eq.	2,214	0	0	2,214	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	3	0	0	3	0%	0
23	304.4 Structures & Improvements	1	0	0	1	0%	0
24	330.4 Distr. Reserviors	4,191	0	0	4,191	85%	3,562
25	331.4 Transm. & Distribution	11,222	0	0	11,222	0%	0
26	333.4 Services	3,282	0	0	3,282	0%	0
27	334.4 Meters & Meter Insallation	11,172	0	0	11,172	0%	0
28	335.4 Hydrants	100	0	0	100	0%	0
29	339.4 Other Plant & Misc.	7	0	0	7	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	720	0	0	720	0%	0
32	304.5 Structures & Improvements	3,573	0	0	3,573	0%	0
33	340.5 Office Furniture & Equipment	1,833	0	0	1,833	0%	0
34	340.51 Computer Equipment	2,833	0	0	2,833	0%	0
35	341.5 Transportation Equipment	2,435	0	0	2,435	0%	0
36	342.5 Stores Equipment	20	0	0	20	0%	0
37	343.5 Tools, Shop & Garage	923	0	0	923	0%	0
38	344.5 Laboratory Equipment	204	0	0	204	0%	0
39	345.5 Power Operated Equipment	1,203	0	0	1,203	0%	0
40	346.5 Communication Equipment	380	0	0	380	0%	0
41	347.5 Miscellaneous Equipment	129	0	0	129	0%	0
42	348.5 Other Tangible Plant	101	0	0	101	0%	0
43							
44	**INTANGIBLE PLANT**	2,791	0	0	2,791		0
45	**SUPPLY & PUMPING**	8,431	0	0	8,431		0
46	**WATER TREATMENT PLANT**	4,409	0	0	4,409		0
47	**TRANSM. & DISTRIBUTION**	29,979	0	0	29,979		3,562
48	**GENERAL PLANT**	14,352	0	0	14,352		0
49							
50	**TOTAL PLANT IN SERVICE**	**59,963**	**0**	**0**	**59,963**		**3,562**
51	**LAND & LAND RIGHTS**	**977**	**0**	**0**	**977**		**0**
52	**TOTAL PIS LESS LAND**	**58,986**	**0**	**0**	**58,986**		**3,562**
53					**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	**5.94%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Martin / Fisherman's Haven
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	3,562	0	3,562	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(410)	0	(410)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	3,152	0	3,152	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fisherman's Haven

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 21758 ENDED 12/31/87**	13,647
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 / Martin / Fisherman's Haven

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-6 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-6 (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**	13,647
12	1988 Additions	1,880
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,880
16	**12/31/88 BALANCE**	15,527
17	1989 Additions	2,455
18	1989 Retirements	45
19	1989 Adjustments	0
20	1989 Net Additions	2,410
21	**12/31/89 BALANCE**	17,937
22	1990 Additions	2,786
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,786
26	**12/31/90 BALANCE**	20,723
27	1990 General Plant Reallocation Adjustments *	1,370
28	**12/31/90 ADJUSTED BALANCE**	22,093
29	1991 Additions	2,910
30	1991 Retirements	0
31	1991 Adjustments	(201)
32	1991 Net Additions	2,708
33	**12/31/91 BALANCE**	24,801

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Fisherman's Haven
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	547	(0)	547	(547)	(547)	0	547	(547)	0
3	302.1 Franchises	1,092	66	1,158	0	0	1,158	1,125	0	1,125
4	339.1 Other Plant & Misc.	15	6	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	142	21	163	0	0	163	152	0	152
8	305.2 Collect. & Impound.	0	0	1	0	0	1	0	0	0
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	440	121	560	0	0	560	500	0	500
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	1	2	0	0	2	2	0	2
13	310.2 Power Generation Eq.	2	1	3	0	0	3	2	0	2
14	311.2 Pumping Equipment	8,960	192	9,152	0	0	9,152	9,056	0	9,056
15	339.2 Other Plant & Misc.	(1)	(1)	(2)	0	0	(2)	(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	165	66	232	0	0	232	199	0	199
19	320.3 Water Treatment Eq.	366	101	466	0	0	466	416	0	416
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	426	113	539	0	0	539	482	0	482
25	331.4 Transm. & Distribution	991	261	1,252	0	0	1,252	1,121	0	1,121
26	333.4 Services	509	82	591	0	0	591	550	0	550
27	334.4 Meters & Meter Insallation	3,920	559	4,478	0	0	4,478	4,199	0	4,199
28	335.4 Hydrants	5	2	7	0	0	7	6	0	6
29	339.4 Other Plant & Misc.	0	0	1	0	0	1	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	467	89	556	0	0	556	511	0	511
33	340.5 Office Furniture & Equipment	587	122	709	0	0	709	648	0	648
34	340.51 Computer Equipment	301	472	773	0	346	1,119	537	173	710
35	341.5 Transportation Equipment	1,483	406	1,889	0	0	1,889	1,686	0	1,686
36	342.5 Stores Equipment	5	1	7	0	0	7	6	0	6
37	343.5 Tools, Shop & Garage	421	58	479	0	0	479	450	0	450
38	344.5 Laboratory Equipment	88	14	102	0	0	102	95	0	95
39	345.5 Power Operated Equipment	961	100	1,061	0	0	1,061	1,011	0	1,011
40	346.5 Communication Equipment	141	38	178	0	0	178	159	0	159
41	347.5 Miscellaneous Equipment	20	9	29	0	0	29	24	0	24
42	348.5 Other Tangible Plant	40	10	50	0	0	50	45	0	45
43										
44	**INTANGIBLE PLANT**	1,654	72	1,726	(547)	(547)	1,179	1,690	(547)	1,143
45	**SUPPLY & PUMPING**	9,544	334	9,879	0	0	9,879	9,712	0	9,712
46	**WATER TREATMENT PLANT**	531	167	698	0	0	698	615	0	615
47	**TRANSM. & DISTRIBUTION**	5,850	1,017	6,867	0	0	6,867	6,358	0	6,358
48	**GENERAL PLANT**	4,514	1,319	5,832	0	346	6,178	5,173	173	5,346
49										
50	**TOTAL WATER ACCUM. DEP.**	**22,093**	**2,910**	**25,002**	**(547)**	**(201)**	**24,801**	**23,548**	**(374)**	**23,173**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Martin / Fisherman's Haven

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	1,125	0	1,125	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	152	0	152	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	500	0	500	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.	2	0	2	0%	0
14 311.2 Pumping Equipment	9,056	0	9,056	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	199	0	199	0%	0
19 320.3 Water Treatment Eq.	416	0	416	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	482	0	482	85%	410
25 331.4 Transm. & Distribution	1,121	0	1,121	0%	0
26 333.4 Services	550	0	550	0%	0
27 334.4 Meters & Meter Insallation	4,199	0	4,199	0%	0
28 335.4 Hydrants	6	0	6	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	511	0	511	0%	0
33 340.5 Office Furniture & Equipment	648	0	648	0%	0
34 340.51 Computer Equipment	710	0	710	0%	0
35 341.5 Transportation Equipment	1,686	0	1,686	0%	0
36 342.5 Stores Equipment	6	0	6	0%	0
37 343.5 Tools, Shop & Garage	450	0	450	0%	0
38 344.5 Laboratory Equipment	95	0	95	0%	0
39 345.5 Power Operated Equipment	1,011	0	1,011	0%	0
40 346.5 Communication Equipment	159	0	159	0%	0
41 347.5 Miscellaneous Equipment	24	0	24	0%	0
42 348.5 Other Tangible Plant	45	0	45	0%	0
43					
44 **INTANGIBLE PLANT**	1,143	0	1,143		0
45 **SUPPLY & PUMPING**	9,712	0	9,712		0
46 **WATER TREATMENT PLANT**	615	0	615		0
47 **TRANSM. & DISTRIBUTION**	6,358	0	6,358		410
48 **GENERAL PLANT**	5,346	0	5,346		0
49					
50 **TOTAL**	23,173	0	23,173		410
51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =				1.77%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fisherman's Haven

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 21758 ENDED 12/31/87**	**35,372**
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 / Martin / Fisherman's Haven

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**	35,372
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	35,372
17	1989 Additions	127
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	127
21	**12/31/89 BALANCE**	35,499
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	35,499
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	*1991 Net Additions*	0
31	**12/31/91 BALANCE**	35,499

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

Company: SSU / Martin / Fisherman's Haven
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	35,372	0	35,372	0	0	35,372	35,372	0	35,372
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	127	0	127	0	0	127	127	0	127
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	35,499	0	35,499	0	0	35,499	35,499	0	35,499

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fisherman's Haven

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 21758 ENDED 12/31/87**	11,954
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 / Martin / Fisherman's Haven

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**	**11,954**
12	1988 Additions	796
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	796
16	**12/31/88 BALANCE**	**12,750**
17	1989 Additions	799
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	799
21	**12/31/89 BALANCE**	**13,549**
22	1990 Additions	1,292
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,292
26	**12/31/90 BALANCE**	**14,841**
27	1991 Additions	1,302
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,302
31	**12/31/91 BALANCE**	**16,144**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Fisherman's Haven

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	14,786	1,296	16,082	0	0	16,082	15,434	0	15,434
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	55	6	62	0	0	62	59	0	59
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**	14,841	1,302	16,144	0	0	16,144	15,492	0	15,492

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Martin / Fisherman's Haven

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 / Martin / Fisherman's Haven

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 / Martin / Fisherman's Haven

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 / Martin / Fisherman's Haven
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	16,973	(720)	16,253	16,973	2,072	19,045	B-1 (W)
2	*Divided by*	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	2,122	(90)	2,032	2,122	259	2,381	

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 / Martin / Fisherman's Haven

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 - %	5.94%	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 - %	1.77%	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

Fisherman's Haven - 673

Martin County (SSU)

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

Company: SSU / Martin / *Fisherman's Haven*
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	13,223	6,438	19,661	4,694	24,355	23.88%	B-4, B-3 (W)
3	Other Revenues	495	10	505	0	505		B-4 (W)
4	**TOTAL OPERATING REVENUES**	13,718	6,448	20,166	4,694	24,860		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	16,973	2,072	19,045	0	19,045		B-5 (W)
6	Depreciation, net of CIAC Amort.	1,511	0	1,511	0	1,511		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	1,079	950	2,029	211	2,240		B-15, B-3 (W)
9	Provision For Income Taxes	(2,770)	1,354	(1,416)	1,687	271		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	16,793	4,375	21,168	1,898	23,066		
11	**NET OPERATING INCOME:**	(3,075)	2,073	(1,002)	2,796	1,794		
12	**RATE BASE**	18,459		15,504		15,504		A-1 (W)
13	**RATE OF RETURN**	-16.66%		-6.46%		11.57%		D-1 (W)

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

Company: SSU / Martin / Fisherman's Haven
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	13,223	6,438	19,661	1,848	21,509	9.40%	B-4, B-3 (W)
3 Other Revenues	495	0	495	0	495		B-4 (W)
4 **TOTAL OPERATING REVENUES**	13,718	6,438	20,156	1,848	22,004		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	16,973	(720)	16,253	0	16,253		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,511	0	1,511	0	1,511		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,079	949	2,029	83	2,112		B-15, B-3 (W)
9 Provision For Income Taxes	(2,770)	2,408	(362)	664	302		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	16,793	2,638	19,431	747	20,178		
11 **NET OPERATING INCOME:**	(3,075)	3,800	725	1,101	1,826		
12 **RATE BASE**	18,459		15,155		15,155		A-1 (W)
13 **RATE OF RETURN**	-16.66%		4.79%		12.05%		D-1 (W)

23-Apr-92

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

Company: SSU / Martin / Fisherman's Haven
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	15,155		15,504		A-1 (W)	-
5	Required Income (L3 x L4)	1,826		1,794		-	-
6	Adjusted Income under Present Rates	725		(1,002)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	1,101		2,796		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	1,765		4,483		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	1,848		4,694		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	1,765		4,483		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	664		1,687		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	83		211		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	1,101		2,796			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 / Martin / Fisherman's Haven

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.	6,438	6,448	B-4 (W)
3				
4	2.			
5				
6				
7		6,438	6,448	
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.	(720)	(720)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.	-	601	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		128	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		229	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(18)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		612	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,240	B-5 (W)
22				
23				
24		(720)	2,072	
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.	290	290	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	660	660	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		949	950	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,408	1,354	B-16 (W)
48				
49	2.			
50				
51				
52		2,408	1,354	
53				
54				
55	TOTAL WATER PRESENT INCOME ADJUSTMENTS:	3,800	2,073	

23-Apr-92

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Martin / Fisherman's Haven
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	13,248	0	
4 461.2 Metered - Commercial	159	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	13,407	6,254	19,661
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	(184)	0	
16 SUBTOTAL OTHER WATER SALES	(184)	184	0
17 TOTAL WATER SALES	13,223	6,438	19,661
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	495	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	495	10	505
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	13,718	6,438	20,156
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	13,719	6,448	20,166

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 / Martin / Fisherman's Haven

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)

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	7,644	554	8,198	3,799	190	3,989	964	150	1,114	2,881	214	3,096
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,429	354	2,783	1,109	(360)	750	276	(77)	199	1,043	791	1,834
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,407	5	2,412	2,358	0	2,358	0	4	4	50	1	50
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	440	16	456	440	16	456	0	0	0	0	0	0
8	620 Materials and Supplies	500	39	539	252	9	262	9	16	25	238	14	252
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	232	10	241	0	0	0	0	0	0	232	10	241
11	633 Contractual Services - Legal	94	6	100	0	0	0	0	0	0	94	6	100
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,065	42	1,107	953	35	987	0	0	0	112	8	120
14	641 Rental of Building/Real Prop.	45	22	67	0	0	0	0	0	0	45	22	67
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	237	15	253	235	9	243	1	6	8	1	1	2
17	656 Insurance - Vehicle	137	23	160	0	0	0	0	0	0	137	23	160
18	657 Insurance - General Liability	159	18	177	0	0	0	0	0	0	159	18	177
19	658 Insurance - Workman's Comp.	3	264	267	0	132	132	0	34	34	3	98	101
20	659 Insurance - Other	93	4	97	0	0	0	0	0	0	93	4	97
21	660 Advertising Expense	10	1	11	0	0	0	0	0	0	10	1	11
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	601	601	0	0	0	0	0	0	0	601	601
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	250	16	266	0	0	0	250	16	266	0	0	0
25	675 Miscellaneous Expenses	1,226	82	1,307	0	0	0	2	6	8	1,224	76	1,300
26	TOTAL WATER O&M EXPENSES	16,973	2,072	19,045	9,146	31	9,177	1,502	155	1,658	6,325	1,885	8,210
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,644	554	8,198	3,799	190	3,989	964	150	1,114	2,881	214	3,096
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,429	354	2,783	1,109	(360)	750	276	(77)	199	1,043	791	1,834
31	TOTAL WATER LABOR COSTS	10,073	908	10,981	4,908	(170)	4,738	1,240	73	1,313	3,925	1,005	4,930

0270

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

Company: SSU / Martin / Fisherman's Haven

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	7,644	0	7,644	3,799	0	3,799	964	0	964	2,881	0	2,881
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,429	(974)	1,455	1,109	(386)	723	276	(93)	184	1,043	(495)	549
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,407	0	2,407	2,358	0	2,358	0	0	0	50	0	50
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	440	0	440	440	0	440	0	0	0	0	0	0
8	620 Materials and Supplies	500	0	500	252	0	252	9	0	9	238	0	238
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	232	0	232	0	0	0	0	0	0	232	0	232
11	633 Contractual Services - Legal	94	0	94	0	0	0	0	0	0	94	0	94
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,065	0	1,065	953	0	953	0	0	0	112	0	112
14	641 Rental of Building/Real Prop.	45	0	45	0	0	0	0	0	0	45	0	45
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	237	0	237	235	0	235	1	0	1	1	0	1
17	656 Insurance - Vehicle	137	0	137	0	0	0	0	0	0	137	0	137
18	657 Insurance - General Liability	159	0	159	0	0	0	0	0	0	159	0	159
19	658 Insurance - Workman's Comp.	3	254	257	0	128	128	0	32	32	3	94	97
20	659 Insurance - Other	93	0	93	0	0	0	0	0	0	93	0	93
21	660 Advertising Expense	10	0	10	0	0	0	0	0	0	10	0	10
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	250	0	250	0	0	0	250	0	250	0	0	0
25	675 Miscellaneous Expenses	1,226	0	1,226	0	0	0	2	0	2	1,224	0	1,224
26	**TOTAL WATER O&M EXPENSES**	16,973	(720)	16,253	9,146	(258)	8,888	1,502	(60)	1,442	6,325	(401)	5,924
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,644	0	7,644	3,799	0	3,799	964	0	964	2,881	0	2,881
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,429	(974)	1,455	1,109	(386)	723	276	(93)	184	1,043	(495)	549
31	**TOTAL WATER LABOR COSTS**	10,073	(974)	9,099	4,908	(386)	4,522	1,240	(93)	1,147	3,925	(495)	3,430

0271

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Martin / Fisherman's Haven
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	519	741	569	570	828	647	704	727	554	543	543	700	7,644	0	7,644	554	8,198
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	198	231	189	173	238	221	211	261	172	169	168	198	2,429	(974)	1,455	354	2,783
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	232	203	206	171	164	173	187	170	175	230	269	227	2,407	0	2,407	5	2,412
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	356	0	0	0	0	42	0	0	0	42	440	0	440	16	456
8	620.1-8 Materials and Supplies	(54)	208	57	21	24	33	27	35	24	73	27	24	500	0	500	39	539
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.	17	20	19	19	20	19	20	18	20	20	17	23	232	0	232	10	241
11	633.1-8 Contractual Services - Legal	7	8	8	8	8	8	8	7	8	8	7	10	94	0	94	6	100
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	72	97	115	73	113	97	114	49	73	98	72	92	1,065	0	1,065	42	1,107
14	641.1-8 Rental of Building/Real Prop.	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	22	67
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	9	6	26	60	36	3	25	21	13	9	24	5	237	0	237	15	253
17	656.1-8 Insurance - Vehicle	10	12	11	11	12	11	12	11	12	12	10	14	137	0	137	23	160
18	657.1-8 Insurance - General Liability	11	14	13	13	13	13	14	12	13	14	12	16	159	0	159	18	177
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	254	257	264	267
20	659.1-8 Insurance - Other	7	8	7	8	8	8	8	7	8	8	7	9	93	0	93	4	97
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	1	11
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	601	601
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	14	20	25	20	22	17	20	21	17	21	24	29	250	0	250	16	266
25	675.1-8 Miscellaneous Expenses	88	104	99	100	104	101	107	96	103	107	93	124	1,226	0	1,226	82	1,307
26	TOTAL WATER O&M EXPENSES	1,134	1,677	1,703	1,251	1,593	1,357	1,461	1,483	1,198	1,318	1,279	1,519	16,973	(720)	16,253	2,072	19,045

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	7,644	554	8,198
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,429	354	2,783
31	TOTAL WATER LABOR COSTS	10,073	908	10,981

0272

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Martin / Fisherman's Haven
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	259	417	241	257	501	342	378	418	244	211	235	296	3,799	0	3,799	190	3,989
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	108	120	77	66	126	116	99	155	65	55	63	60	1,109	(386)	723	(360)	750
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	229	199	202	167	160	169	183	166	171	225	265	222	2,358	0	2,358	0	2,358
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	356	0	0	0	0	42	0	0	0	42	440	0	440	16	456
8	620.1-6 Materials and Supplies	(72)	187	37	1	3	13	6	16	4	51	8	(1)	252	0	252	9	262
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	64	88	106	64	104	88	104	40	64	89	64	81	953	0	953	35	987
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	9	6	26	60	36	3	25	21	12	9	24	4	235	0	235	9	243
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	128	128	132	132
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**	597	1,016	1,044	614	930	731	793	858	559	641	659	704	9,146	(258)	8,888	31	9,177

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,799	190	3,989
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,109	(360)	750
31	**TOTAL WATER DIRECT LABOR COSTS**	4,908	(170)	4,738

0273

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Martin / Fisherman's Haven
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	53	78	96	78	83	66	76	83	67	80	91	113	964	0	964	150	1,114
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	15	22	28	22	24	19	22	24	19	23	26	32	276	(93)	184	(77)	199
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	9	0	9	16	25
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	8
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	32	32	34	34
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	14	20	25	20	22	17	20	21	17	21	24	29	250	0	250	16	266
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	6	8
26	TOTAL WATER CUSTOMER ACCOUNTS	82	122	150	121	129	103	118	129	105	125	142	176	1,502	(60)	1,442	155	1,658

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	964	150	1,114
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	276	(77)	199
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,240	73	1,313

0274

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

Company: SSU / Martin / Fisherman's Haven
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

(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	207	246	232	235	243	238	250	226	243	252	217	291	2,881	0	2,881	214	3,096
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	75	89	84	85	88	86	91	82	88	91	79	105	1,043	(495)	549	791	1,834
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	4	4	4	4	4	4	4	4	4	4	5	50	0	50	1	50
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	17	20	19	19	20	20	21	19	20	21	18	24	238	0	238	14	252
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.	17	20	19	19	20	19	20	18	20	20	17	23	232	0	232	10	241
11	633.8 Contractual Services - Legal	7	8	8	8	8	8	8	7	8	8	7	10	94	0	94	6	100
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	10	9	9	10	9	10	9	9	10	8	11	112	0	112	8	120
14	641.8 Rental of Building/Real Prop.	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	22	67
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	10	12	11	11	12	11	12	11	12	12	10	14	137	0	137	23	160
18	657.8 Insurance - General Liability	11	14	13	13	13	13	14	12	13	14	12	16	159	0	159	18	177
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	94	97	98	101
20	659.8 Insurance - Other	7	8	7	8	8	8	8	7	8	8	7	9	93	0	93	4	97
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	1	11
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	601	601
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	88	104	99	100	103	101	106	96	103	107	92	124	1,224	0	1,224	76	1,300
26	**TOTAL WATER A&G EXPENSES**	455	539	509	516	534	523	550	496	534	553	477	639	6,325	(401)	5,924	1,885	8,210

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	2,881	214	3,096
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,043	791	1,834
31	**TOTAL WATER A&G LABOR COSTS**	3,925	1,005	4,930

0275

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

Company: SSU / Martin / Fisherman's Haven

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	7,644	0	7,644	7,644	0	0	70	112	(18)	7,808	390	0	554	8,198
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	2,429	(974)	1,455	2,429	(974)	0	19	15	0	1,488	54	1,240	354	2,783
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	2,407	0	2,407	2,407	0	0	1	4	0	2,412	0	0	5	2,412
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	440	0	440	440	0	0	0	0	0	440	16	0	16	456
8 620.1-8 Materials and Supplies	500	0	500	500	0	0	3	17	0	520	19	0	39	539
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.	232	0	232	232	0	0	1	0	0	233	8	0	10	241
11 633.1-8 Contractual Services - Legal	94	0	94	94	0	0	2	0	0	96	4	0	6	100
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	1,065	0	1,065	1,065	0	0	3	0	0	1,069	39	0	42	1,107
14 641.1-8 Rental of Building/Real Prop.	45	0	45	45	0	0	0	20	0	65	2	0	22	67
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	237	0	237	237	0	0	1	6	0	244	9	0	15	253
17 656.1-8 Insurance - Vehicle	137	0	137	137	0	0	4	14	0	154	6	0	23	160
18 657.1-8 Insurance - General Liability	159	0	159	159	0	0	3	8	0	170	6	0	18	177
19 658.1-8 Insurance - Workman's Comp.	3	254	257	3	254	0	0	1	0	258	9	0	264	267
20 659.1-8 Insurance - Other	93	0	93	93	0	0	0	0	0	94	3	0	4	97
21 660.1-8 Advertising Expense	10	0	10	10	0	0	0	0	0	10	0	0	1	11
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	601	0	0	0	601	0	0	601	601
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	250	0	250	250	0	0	0	16	0	266	0	0	16	266
25 675.1-8 Miscellaneous Expenses	1,226	0	1,226	1,226	0	0	20	16	0	1,262	46	0	82	1,307
26 TOTAL WATER O&M EXPENSES	16,973	(720)	16,253	16,973	(720)	601	126	229	(18)	17,193	612	1,240	2,072	19,045

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.

0276

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

Company: SSU / Martin / Fisherman's Haven

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	3,799		3,799	3,799						3,799	190		190	3,989
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,109	(386)	723	1,109	(386)					723	26		(360)	750
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	2,358		2,358	2,358						2,358			0	2,358
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	440		440	440						440	16		16	456
8 620.1-6 Materials and Supplies	252		252	252						252	9		9	262
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	953		953	953						953	35		35	987
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	235		235	235						235	8		8	243
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	128	128	0	128					128	5		132	132
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	9,146	(258)	8,888	9,146	(258)	0	0	0	0	8,888	289	0	31	9,177

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.

0277

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

Company: SSU / Martin / Fisherman's Haven

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	964		964	964				106	(9)	1,061	53		150	1,114
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	276	(93)	184	276	(93)			8		192	7		(77)	198
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				15		24	1		16	25
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	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	32	32	0	32			1		33	1		34	34
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	250		250	250				16		266			16	266
25 675.7 Miscellaneous Expenses	2		2	2				6		7	0		6	8
26 TOTAL WATER CUST ACCT EXPENSES	1,502	(60)	1,442	1,502	(60)	0	0	182	(9)	1,595	63	0	155	1,658

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.

0278

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

Company: SSU / Martin / Fisherman's Haven

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	2,881		2,881	2,881			70	5	(9)	2,948	147		214	3,096
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,043	(495)	549	1,043	(495)		19	6		573	21	1,240	791	1,834
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	50		50	50			1	0		50			1	50
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	238		238	238			3	2		243	9		14	252
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	232		232	232			1	0		233	8		10	241
11 633.8 Contractual Services - Legal	94		94	94			2	0		96	4		6	100
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	112		112	112			3	0		116	4		8	120
14 641.8 Rental of Building/Real Prop.	45		45	45			0	20		65	2		22	67
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	137		137	137			4	14		154	6		23	160
18 657.8 Insurance - General Liability	159		159	159			3	8		170	6		18	177
19 658.8 Insurance - Workman's Comp.	3	94	97	3	94		0	0		97	4		98	101
20 659.8 Insurance - Other	93		93	93			0	0		94	3		4	97
21 660.8 Advertising Expense	10		10	10			0	0		10	0		1	11
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		601	0	0		601			601	601
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	1,224		1,224	1,224			20	11		1,254	46		76	1,300
26 TOTAL WATER A&G EXPENSES	5,325	(401)	5,924	5,325	(401)	601	128	66	(9)	6,710	280	1,240	1,885	8,210

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.

0279

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

Company: SSU / Martin / Fisherman's Haven

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 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-S Salaries & Wages - Employees	4,884		7,644	2,760	56.51%	5,709	1,935	33.90%
2	603.1-S Salaries & Wages - Officers, Etc.	26		0	(26)	-100.00%	30	(30)	-100.00%
3	604.1-S Employee Pensions & Benefits	433		1,455	1,022	236.13%	506	949	187.56%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	2,410		2,407	(3)	-0.12%	2,817	(410)	-14.55%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	632		440	(192)	-30.32%	739	(298)	-40.39%
8	620.1-S Materials and Supplies	429		500	71	16.58%	501	(1)	-0.26%
9	631.1-S Contractual Services - Engr.	11		0	(11)	-95.72%	13	(12)	-96.33%
10	632.1-S Contractual Services - Acct.	218		232	14	6.29%	255	(23)	-9.08%
11	633.1-S Contractual Services - Legal	87		94	7	8.29%	102	(7)	-7.36%
12	634.1-S Contractual Services - Mgmt. Fees	41		0	(41)	-100.00%	48	(48)	-100.00%
13	635.1-S Contractual Services - Other	754		1,065	311	41.27%	881	184	20.86%
14	641.1-S Rental of Building/Real Prop.	57		45	(12)	-21.21%	67	(22)	-32.59%
15	642.1-S Rental of Equipment	34		2	(32)	-94.99%	40	(38)	-95.71%
16	650.1-S Transportation Expense	12		237	225	1879.10%	14	223	1593.15%
17	656.1-S Insurance - Vehicle	598		137	(461)	-77.15%	699	(562)	-80.45%
18	657.1-S Insurance - General Liability	453		159	(294)	-64.90%	530	(370)	-69.97%
19	658.1-S Insurance - Workman's Comp.	245		257	12	4.83%	286	(30)	-10.31%
20	659.1-S Insurance - Other	56		93	37	66.26%	65	28	42.25%
21	660.1-S Advertising Expense	0		10	10	N.A.	0	10	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	1,323		0	(1,323)	-100.00%	1,546	(1,546)	-100.00%
23	667.1-S Reg. Comm. Exp. - Other	4		0	(4)	-100.00%	5	(5)	-100.00%
24	670.1-S Bad Debt Expense	50		250	200	399.36%	58	191	327.21%
25	675.1-S Miscellaneous Expenses	2,102		1,226	(876)	-41.70%	2,457	(1,231)	-50.12%
26	**TOTAL WATER O&M EXPENSES**	**14,959**		**16,253**	**1,294**	**8.38%**	**17,368**	**(1,115)**	**-6.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,532**		**16,253**	**2,721**	**20.11%**	**15,617**	**436**	**2.69%**
28	**Average ERC's**	**131**		**133**	**2**	**1.53%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.99%**			

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 / Martin / Fisherman's Haven

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	2,423		3,799	1,376	56.78%	2,832	967	34.13%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			723	723	N.A.	0	723	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,375		2,358	(17)	-0.73%	2,776	(419)	-15.08%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	632		440	(192)	-30.32%	739	(299)	-40.39%
8	620.1-6 Materials and Supplies	406		252	(154)	-37.81%	475	(222)	-46.80%
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	715		953	238	33.24%	836	117	13.99%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	34		0	(34)	-100.00%	40	(40)	-100.00%
16	650.1-6 Transportation Expense			235	235	N.A.	0	235	N.A.
17	656.1-6 Insurance - Vehicle	331		0	(331)	-100.00%	387	(387)	-100.00%
18	657.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.			128	128	N.A.	0	128	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	3		0	(3)	-100.00%	4	(4)	-100.00%
26	TOTAL WATER O&M EXPENSES	6,919		8,868	1,969	28.45%	8,068	800	9.89%
27	SUBTOTAL (less accts. 666 & 667)	6,919		8,868	1,969	28.45%	8,068	800	9.00%
28	Average ERC's	131		133	2	1.53%			
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		16.89%			

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 / Martin / Fisherman's Haven

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	1,096		964	(132)	-12.06%	1,281	(317)	-24.76%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			184	184	N.A.	0	184	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	19		9	(10)	-51.26%	22	(13)	-58.30%
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.			32	32	N.A.	0	32	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	50		250	200	399.36%	58	191	327.21%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**1,165**		**1,442**	**277**	**23.78%**	**1,362**	**80**	**5.88%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,165**		**1,442**	**277**	**23.78%**	**1,362**	**80**	**5.57%**
28	**Average ERC's**	**131**		**133**	**2**	**1.53%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**16.99%**			

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 / Martin / Fisherman's Haven

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	1,365		2,881	1,516	111.06%	1,596	1,286	80.50%
2	603.8 Salaries & Wages - Officers, Etc.	26		0	(26)	-100.00%	30	(30)	-100.00%
3	604.8 Employee Pensions & Benefits	433		549	116	26.70%	506	42	8.40%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	35		50	15	41.55%	41	9	21.10%
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	4		238	234	5860.14%	5	234	4698.99%
9	631.8 Contractual Services - Engr.	11		0	(11)	-95.72%	13	(12)	-96.33%
10	632.8 Contractual Services - Acct.	218		232	14	6.28%	255	(23)	-9.08%
11	633.8 Contractual Services - Legal	87		94	7	8.29%	102	(7)	-7.36%
12	634.8 Contractual Services - Mgmt. Fees	41		0	(41)	-100.00%	48	(48)	-100.00%
13	635.8 Contractual Services - Other	39		112	73	188.37%	46	67	146.71%
14	641.8 Rental of Building/Real Prop.	57		45	(12)	-21.21%	67	(22)	-32.59%
15	642.8 Rental of Equipment			2	2	N.A.	0	2	N.A.
16	650.8 Transportation Expense	12		1	(11)	-90.00%	14	(13)	-91.44%
17	656.8 Insurance - Vehicle	267		137	(130)	-48.83%	312	(175)	-56.22%
18	657.8 Insurance - General Liability	453		159	(294)	-64.90%	530	(370)	-69.97%
19	658.8 Insurance - Workman's Comp.	245		97	(148)	-60.48%	286	(190)	-66.18%
20	659.8 Insurance - Other	56		93	37	66.26%	65	28	42.25%
21	660.8 Advertising Expense			10	10	N.A.	0	10	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,323		0	(1,323)	-100.00%	1,546	(1,546)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	4		0	(4)	-100.00%	5	(5)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	2,099		1,224	(875)	-41.70%	2,453	(1,230)	-50.12%
26	TOTAL WATER O&M EXPENSES	6,775		5,924	(851)	-12.56%	7,919	(1,995)	-25.20%
27	SUBTOTAL (less accts. 666 & 667)	5,448		5,924	476	8.73%	6,368	(444)	-7.50%
28	Average ERC's	131		133	2	1.53%			
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		16.89%			

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 / Martin / Fisherman's Haven
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) O&M GUIDELINE DEVIATION %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	1,835	33.90%	
2	603.1-S Salaries & Wages - Officers, Etc.	(30)	-100.00%	
3	604.1-S Employee Pensions & Benefits	949	187.56%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(410)	-14.55%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(296)	-40.39%	
8	620.1-S Materials and Supplies	(1)	-0.26%	
9	631.1-S Contractual Services - Engr.	(12)	-96.33%	
10	632.1-S Contractual Services - Acct.	(23)	-9.08%	
11	633.1-S Contractual Services - Legal	(7)	-7.36%	
12	634.1-S Contractual Services - Mgmt. Fees	(48)	-100.00%	
13	635.1-S Contractual Services - Other	194	20.86%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(22)	-32.59%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(36)	-95.71%	
16	650.1-S Transportation Expense	223	1593.15%	
17	656.1-S Insurance - Vehicle	(562)	-80.45%	
18	657.1-S Insurance - General Liability	(370)	-69.97%	
19	658.1-S Insurance - Workman's Comp.	(30)	-10.31%	
20	659.1-S Insurance - Other	28	42.25%	
21	660.1-S Advertising Expense	10	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1,546)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(5)	-100.00%	
24	670.1-S Bad Debt Expense	191	327.21%	
25	675.1-S Miscellaneous Expenses	(1,231)	-50.12%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(1,115)	-8.42%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Martin / Fisherman's Haven **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 / Martin / Fisherman's Haven

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	$2,403
50	Total Projected Rate Case Expense	1,772,200	2,403
52	**Annual Amortization Over 4 Years**	**$443,050**	**$601**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	137
57	% of Total	100%	0.1356%
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 / Martin / Fisherman's Haven

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 / Martin / Fisherman's Haven

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 / Martin / Fisherman's Haven

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	2,644	40	2.50%	66	0	66
4 339.1 Other Plant & Misc.	147	25	4.00%	6	0	6
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	252	0	N.A.	0	0	0
7 304.2 Structures & Improvements	689	33	3.03%	21	0	21
8 305.2 Collect. & Impound.	16	50	2.00%	0	0	0
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	3,621	30	3.33%	121	0	121
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	18	35	2.86%	1	0	1
13 310.2 Power Generation Eq.	16	20	5.00%	1	0	1
14 311.2 Pumping Equipment	3,839	20	5.00%	192	0	192
15 339.2 Other Plant & Misc.	(20)	25	4.00%	(1)	0	(1)
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	2	0	N.A.	0	0	0
18 304.3 Structures & Improvements	2,193	33	3.03%	66	0	66
19 320.3 Water Treatment Eq.	2,214	22	4.55%	101	0	101
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	1	33	3.03%	0	0	0
24 330.4 Distr. Reservoirs	4,191	37	2.70%	113	0	113
25 331.4 Transm. & Distribution	11,222	43	2.33%	261	0	261
26 333.4 Services	3,282	40	2.50%	82	0	82
27 334.4 Meters & Meter Installation	11,172	20	5.00%	559	0	559
28 335.4 Hydrants	100	45	2.22%	2	0	2
29 339.4 Other Plant & Misc.	7	25	4.00%	0	0	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	720	0	N.A.	0	0	0
32 304.5 Structures & Improvements	3,573	40	2.50%	89	0	89
33 340.5 Office Furniture & Equipment	1,833	15	6.67%	122	0	122
34 340.51 Computer Equipment	2,833	6	16.67%	472	0	472
35 341.5 Transportation Equipment	2,435	6	16.67%	406	0	406
36 342.5 Stores Equipment	20	18	5.56%	1	0	1
37 343.5 Tools, Shop & Garage	923	16	6.25%	58	0	58
38 344.5 Laboratory Equipment	204	15	6.67%	14	0	14
39 345.5 Power Operated Equipment	1,203	12	8.33%	100	0	100
40 346.5 Communication Equipment	380	10	10.00%	38	0	38
41 347.5 Miscellaneous Equipment	129	15	6.67%	9	0	9
42 348.5 Other Tangible Plant	101	10	10.00%	10	0	10
43						
44 **INTANGIBLE PLANT**	2,791		2.58%	72	0	72
45 **SUPPLY & PUMPING**	8,431		3.97%	334	0	334
46 **WATER TREATMENT PLANT**	4,409		3.79%	167	0	167
47 **TRANSM. & DISTRIBUTION**	29,979		3.39%	1,017	0	1,017
48 **GENERAL PLANT**	14,352		9.19%	1,319	0	1,319
49						
51 **TOTAL DEPRECIATION EXPENSE**	59,963		4.85%	2,910	0	2,910
52 **AMORTIZATION OF CIAC**				(1,302)	0	(1,302)
53 **NON-USED AND USEFUL**				(96)	0	(96)
54 **NET DEPRECIATION EXPENSE - WATER**				1,511	0	1,511

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Martin / Fisherman's Haven

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	35,372	3.66%	1,296	0	1,296
2	Line/Main Extension Fees	0	2.33%	0	0	0
3	Meter Installation Fees	127	5.00%	6	0	6
4	Contributed Lines	0	2.33%	0	0	0
5	Cont. Prty. Other Than Lines	0	3.57%	0	0	0
6	Service Installation Fees	0	2.50%	0	0	0
7	TOTAL WATER CIAC AMORT. EXPENSE	35,499		1,302	0	1,302

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 / Martin / Fisherman's Haven

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	689	21	3.03%
3	305.2 Collect. & Impound.	16	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	3,621	121	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	18	1	2.86%
8	310.2 Power Generation Eq.	16	1	5.00%
9	311.2 Pumping Equipment	3,839	192	5.00%
10	339.2 Other Plant & Misc.	(20)	(1)	4.00%
11	304.3 Structures & Improvements	2,193	66	3.03%
12	320.3 Water Treatment Eq.	2,214	101	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	4,191	113	2.70%
15	**COMPOSITE RATE**	16,777	615	**3.66%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	11,222	261	2.33%
19	335.4 Hydrants	100	2	2.22%
20	339.4 Other Plant & Misc.	7	0	4.00%
21	**COMPOSITE RATE**	11,330	264	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	11,172	559	5.00%
24	**COMPOSITE RATE**	11,172	559	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	3,282	82	2.50%
27	**COMPOSITE RATE**	3,282	82	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	16,777	615	3.66%
30	Line / Main Extension Fees & Contri. lines (Line 21)	11,330	264	2.33%
31	Meter Installation Fees (Line 24)	11,172	559	5.00%
32	Service Installation Fees (Line 27)	3,282	82	2.50%
33	**COMPOSITE RATE**	42,562	1,519	**3.57%**

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 / Martin / Fisherman's Haven
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	66	0	66	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	21	0	21	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	121	0	121	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	1	0	1	0.00%	0
13	310.2 Power Generation Eq.	1	0	1	0.00%	0
14	311.2 Pumping Equipment	192	0	192	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	66	0	66	0.00%	0
19	320.3 Water Treatment Eq.	101	0	101	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	113	0	113	85.00%	96
25	331.4 Transm. & Distribution	261	0	261	0.00%	0
26	333.4 Services	82	0	82	0.00%	0
27	334.4 Meters & Meter Insallation	559	0	559	0.00%	0
28	335.4 Hydrants	2	0	2	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	89	0	89	0.00%	0
33	340.5 Office Furniture & Equipment	122	0	122	0.00%	0
34	340.51 Computer Equipment	472	0	472	0.00%	0
35	341.5 Transportation Equipment	406	0	406	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	58	0	58	0.00%	0
38	344.5 Laboratory Equipment	14	0	14	0.00%	0
39	345.5 Power Operated Equipment	100	0	100	0.00%	0
40	346.5 Communication Equipment	38	0	38	0.00%	0
41	347.5 Miscellaneous Equipment	9	0	9	0.00%	0
42	348.5 Other Tangible Plant	10	0	10	0.00%	0
43						
44	**INTANGIBLE PLANT**	72	0	72		0
45	**SUPPLY & PUMPING**	334	0	334		0
46	**WATER TREATMENT PLANT**	167	0	167		0
47	**TRANSM. & DISTRIBUTION**	1,017	0	1,017		96
48	**GENERAL PLANT**	1,319	0	1,319		0
49						
51	**TOTAL**	**2,910**	**0**	**2,910**		**96**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**3.31%**	

23-Apr-92

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

Present Income - Interim / Final

Company: SSU / Martin / Fisherman's Haven
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:	617	290	907	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	617	290	907		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	660	660		
6		0	0	0		
7	TOTAL	0	660	660		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		462	0	462		
11		0	0	0		
12	TOTAL	462	0	462		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,079	949	2,029		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,079	950	2,029		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 / Martin / Fisherman's Haven
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	13,718	6,438	20,156	13,718	6,448	20,166	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	16,973	(720)	16,253	16,973	2,072	19,045	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,511	0	1,511	1,511	0	1,511	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,079	950	2,029	1,079	950	2,029	B-15 (W)	-
8 Pre Tax Operating Expenses	19,563	230	19,793	19,563	3,021	22,585	-	-
9 TOTAL PRE-TAX INCOME	(5,845)	6,208	363	(5,845)	3,426	(2,419)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(5,845)	6,208	363	(5,845)	3,426	(2,419)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	18,459	(3,305)	15,155	18,459	(2,956)	15,504	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	1,071	(192)	879	1,071	(171)	899	-	-
17 Total Taxable Income	(6,916)	6,399	(516)	(6,916)	3,598	(3,318)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(2,602)	2,408	(194)	(2,602)	1,354	(1,249)	-	-
20 Less:								
21 Parent Debt Adjustment	140	0	140	140	0	140	C-9 (W)	-
22 Investment Tax Credit	28	0	28	28	0	28	C-8 (W)	-
23 TOTAL INCOME TAXES	(2,770)	2,408	(362)	(2,770)	1,354	(1,416)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Martin / Fisherman's Haven

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

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. 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. (%)	3.31%	0.00%	3.31%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Fountains - 772

Osceola County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Osceola / Fountains
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	128,483	75	128,558	A-5 (W)
2 Utility Land & Land Rights	47	0	47	A-5 (W)
3 Non-Used & Useful	(2,838)	0	(2,838)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(2,722)	(12)	(2,734)	A-9 (W)
6 CIAC	(45,078)	0	(45,078)	A-12 (W)
7 Accumulated Amortization of CIAC	546	0	546	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	201,435	0	201,435	C-7 (W)
12 Working Capital Allowance	904	27	931	A-17 (W)
13 TOTAL WATER RATE BASE	2[illegible]3,778	90	280,857	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Osceola / Fountains
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	128,483	75	128,558	A-5 (W)
2	Utility Land & Land Rights	47	0	47	A-5 (W)
3	Non-Used & Useful	(2,838)	0	(2,838)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(2,722)	(12)	(2,734)	A-9 (W)
6	CIAC	(45,078)	0	(45,078)	A-12 (W)
7	Accumulated Amortization of CIAC	546	0	546	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	201,435	0	201,435	C-7 (W)
12	Working Capital Allowance	904	(25)	879	A-17 (W)
13	TOTAL WATER RATE BASE	280,778	38	280,816	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Fountains

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		150	0	75	
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.	0	0	0	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(20)	(10)	
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)	(22)	(12)	
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 / Fountains

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).	(25)	(25)	(25)	A-17 (W)
38					
39	2.				
40					
41					
42		(25)	(25)	(25)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	27	27	27	A-17 (W)
45					
46	2.				
47					
48					
49		27	27	27	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	123	(48)	38	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	175	4	90	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Fountains

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 0 ENDED**	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	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 / Fountains

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**	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	0
22	1990 Additions (A/C 101)	0
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	0
27	**12/31/90 BALANCE**	0
28	1990 General Plant Reallocation Adjustments *	806
29	**12/31/90 ADJUSTED BALANCE**	806
30	1991 Additions (A/C 101)	255,448
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	255,448
35	**12/31/91 BALANCE**	256,254

Notes:
Fountains: Application of Certificate of Transfer Amendment is pending, no order number available. Use Docket No. 911212-WU. No rate base was established.
* 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 / Fountains

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	0	0	0	0	0	0	0	0	0	0
3 302.1 Franchises	0	150	0	150	150	0	150	75	75	150
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	0	0	0	0	0	0	0	0	0	0
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	47,269	0	47,269	0	0	47,269	23,634	0	23,634
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.	0	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	0	28,592	0	28,592	0	0	28,592	14,296	0	14,296
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	10	0	10	0	0	10	5	0	5
18 304.3 Structures & Improvements	0	42,428	0	42,428	0	0	42,428	21,214	0	21,214
19 320.3 Water Treatment Eq.	0	1,160	0	1,160	0	0	1,160	580	0	580
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. Reservlors	0	44,716	0	44,716	0	0	44,716	22,358	0	22,358
25 331.4 Transm. & Distribution	0	291	0	291	0	0	291	146	0	146
26 333.4 Services	0	5,345	0	5,345	0	0	5,345	2,673	0	2,673
27 334.4 Meters & Meter Insallation	0	74,923	0	74,923	0	0	74,923	37,461	0	37,461
28 335.4 Hydrants	0	10,500	0	10,500	0	0	10,500	5,250	0	5,250
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	43	(1)	0	41	0	0	41	42	0	42
32 304.5 Structures & Improvements	206	5	0	211	0	0	211	209	0	209
33 340.5 Office Furniture & Equipme	106	2	0	108	0	0	108	107	0	107
34 340.51 Computer Equipment	140	51	0	191	0	0	191	165	0	165
35 341.5 Transportation Equipment	137	11	0	147	0	0	147	142	0	142
36 342.5 Stores Equipment	1	0	0	1	0	0	1	1	0	1
37 343.5 Tools, Shop & Garage	54	(1)	0	53	0	0	53	54	0	54
38 344.5 Laboratory Equipment	12	1	0	12	0	0	12	12	0	12
39 345.5 Power Operated Equipment	73	(6)	0	67	0	0	67	70	0	70
40 346.5 Communication Equipment	21	2	0	23	0	0	23	22	0	22
41 347.5 Miscellaneous Equipment	7	2	0	8	0	0	8	8	0	8
42 348.5 Other Tangible Plant	6	0	0	6	0	0	6	6	0	6
43										
44 **INTANGIBLE PLANT**	0	150	0	150	150	0	150	75	75	150
45 **SUPPLY & PUMPING**	0	75,861	0	75,861	0	0	75,861	37,931	0	37,931
46 **WATER TREATMENT PLANT**	0	43,598	0	43,598	0	0	43,598	21,799	0	21,799
47 **TRANSM. & DISTRIBUTION**	0	135,775	0	135,775	0	0	135,775	67,887	0	67,887
48 **GENERAL PLANT**	806	64	0	870	0	0	870	838	0	838
49										
50 **TOTAL PLANT IN SERVICE**	806	255,448	0	256,254	150	0	256,254	128,530	75	128,605
51 **LAND & LAND RIGHTS**	43	9	0	51	0	0	51	47	0	47
52 **TOTAL PIS LESS LAND**	763	255,439	0	256,203	150	0	256,203	128,483	75	128,558

*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 / Fountains

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	150	0	0	150	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	0	0	0	0	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	23,634	0	0	23,634	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.	0	0	0	0	0%	0
14 311.2 Pumping Equipment	14,296	0	0	14,296	8%	1,144
15 339.2 Other Plant & Misc.	0	0	0	0	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	5	0	0	5	0%	0
18 304.3 Structures & Improvements	21,214	0	0	21,214	0%	0
19 320.3 Water Treatment Eq.	580	0	0	580	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	22,358	0	0	22,358	10%	2,262
25 331.4 Transm. & Distribution	146	1,003	0	(857)	60%	(514)
26 333.4 Services	2,673	0	0	2,673	0%	0
27 334.4 Meters & Meter Insallation	37,461	0	0	37,461	0%	0
28 335.4 Hydrants	5,250	36,152	0	(30,902)	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	42	0	0	42	0%	0
32 304.5 Structures & Improvements	209	0	0	209	0%	0
33 340.5 Office Furniture & Equipment	107	0	0	107	0%	0
34 340.51 Computer Equipment	165	0	0	165	0%	0
35 341.5 Transportation Equipment	142	0	0	142	0%	0
36 342.5 Stores Equipment	1	0	0	1	0%	0
37 343.5 Tools, Shop & Garage	54	0	0	54	0%	0
38 344.5 Laboratory Equipment	12	0	0	12	0%	0
39 345.5 Power Operated Equipment	70	0	0	70	0%	0
40 346.5 Communication Equipment	22	0	0	22	0%	0
41 347.5 Miscellaneous Equipment	8	0	0	8	0%	0
42 348.5 Other Tangible Plant	6	0	0	6	0%	0
43						
44 **INTANGIBLE PLANT**	150	0	0	150		0
45 **SUPPLY & PUMPING**	37,931	0	0	37,931		1,144
46 **WATER TREATMENT PLANT**	21,799	0	0	21,799		0
47 **TRANSM. & DISTRIBUTION**	67,887	37,155	0	30,732		1,748
48 **GENERAL PLANT**	838	0	0	838		0
49						
50 **TOTAL PLANT IN SERVICE**	128,605	37,155	0	91,450		2,892
51 **LAND & LAND RIGHTS**	47	0	0	47		0
52 **TOTAL PIS LESS LAND**	128,558	37,155	0	91,403		2,892
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				3.16%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Osceola / Fountains
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	2,892	0	2,892	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(53)	0	(53)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	2,838	0	2,838	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Fountains

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 0 ENDED 12/30/1899**	0
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 / Fountains

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**	**0**
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	**0**
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	**0**
27	1990 General Plant Reallocation Adjustments *	264
28	**12/31/90 ADJUSTED BALANCE**	**264**
29	1991 Additions	4,917
30	1991 Retirements	0
31	1991 Adjustments	22
32	1991 Net Additions	4,939
33	**12/31/91 BALANCE**	**5,203**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Fountains
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	0	4	4	2	2	6	2	2	4
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	0	0	0	0	0	0	0	0	0
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	788	788	0	0	788	394	0	394
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.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	0	715	715	0	0	715	357	0	357
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	643	643	0	0	643	321	0	321
19 320.3 Water Treatment Eq.	0	26	26	0	0	26	13	0	13
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	0	604	604	0	0	604	302	0	302
25 331.4 Transm. & Distribution	0	3	3	0	0	3	2	0	2
26 333.4 Services	0	67	67	0	0	67	33	0	33
27 334.4 Meters & Meter Insallation	0	1,873	1,873	0	0	1,873	937	0	937
28 335.4 Hydrants	0	117	117	0	0	117	58	0	58
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	27	5	32	0	0	32	30	0	30
33 340.5 Office Furniture & Equipment	34	7	41	0	0	41	38	0	38
34 340.51 Computer Equipment	18	28	45	0	20	65	31	10	41
35 341.5 Transportation Equipment	87	24	110	0	0	110	98	0	98
36 342.5 Stores Equipment	0	0	0	0	0	0	0	0	0
37 343.5 Tools, Shop & Garage	25	3	28	0	0	28	26	0	26
38 344.5 Laboratory Equipment	5	1	6	0	0	6	6	0	6
39 345.5 Power Operated Equipment	56	6	62	0	0	62	59	0	59
40 346.5 Communication Equipment	8	2	10	0	0	10	9	0	9
41 347.5 Miscellaneous Equipment	1	1	2	0	0	2	1	0	1
42 348.5 Other Tangible Plant	2	1	3	0	0	3	3	0	3
43									
44 **INTANGIBLE PLANT**	0	4	4	2	2	6	2	2	4
45 **SUPPLY & PUMPING**	0	1,503	1,503	0	0	1,503	751	0	751
46 **WATER TREATMENT PLANT**	0	669	669	0	0	669	335	0	335
47 **TRANSM. & DISTRIBUTION**	0	2,664	2,664	0	0	2,664	1,332	0	1,332
48 **GENERAL PLANT**	264	77	341	0	20	361	302	10	312
49									
50 **TOTAL WATER ACCUM. DEP.**	264	4,917	5,180	2	22	5,203	2,722	12	2,734

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Osceola / Fountains

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	4	0	4	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	0	0	0	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	394	0	394	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.	0	0	0	0%	0
14 311.2 Pumping Equipment	357	0	357	8%	29
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	321	0	321	0%	0
19 320.3 Water Treatment Eq.	13	0	13	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	302	0	302	10%	31
25 331.4 Transm. & Distribution	2	11	(9)	60%	(6)
26 333.4 Services	33	0	33	0%	0
27 334.4 Meters & Meter Insallation	937	0	937	0%	0
28 335.4 Hydrants	58	402	(344)	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	30	0	30	0%	0
33 340.5 Office Furniture & Equipment	38	0	38	0%	0
34 340.51 Computer Equipment	41	0	41	0%	0
35 341.5 Transportation Equipment	98	0	98	0%	0
36 342.5 Stores Equipment	0	0	0	0%	0
37 343.5 Tools, Shop & Garage	26	0	26	0%	0
38 344.5 Laboratory Equipment	6	0	6	0%	0
39 345.5 Power Operated Equipment	59	0	59	0%	0
40 346.5 Communication Equipment	9	0	9	0%	0
41 347.5 Miscellaneous Equipment	1	0	1	0%	0
42 348.5 Other Tangible Plant	3	0	3	0%	0
43					
44 **INTANGIBLE PLANT**	4	0	4		0
45 **SUPPLY & PUMPING**	751	0	751		29
46 **WATER TREATMENT PLANT**	335	0	335		0
47 **TRANSM. & DISTRIBUTION**	1,332	413	919		25
48 **GENERAL PLANT**	312	0	312		0
49					
50 **TOTAL**	2,734	413	2,321		53
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				2.30%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Fountains

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 0 ENDED 12/30/1899**	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	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 / Fountains

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**	0
17	1989 Additions	0
18	1989 Retirements	0
19	*1989 Adjustments*	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	0
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	0
27	1991 Additions	90,155
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	90,155
31	**12/31/91 BALANCE**	90,155

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

Company: SSU / Osceola / Fountains
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	74,310	74,310	0	0	74,310	37,155	0	37,155
5 Cont. Prty. Other than Lines	0	10,500	10,500	0	0	10,500	5,250	0	5,250
6 Service Installation Fees	0	5,345	5,345	0	0	5,345	2,673	0	2,673
7 TOTAL WATER CIAC	0	90,155	90,155	0	0	90,155	45,078	0	45,078

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Fountains

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 0 ENDED 12/30/1899**	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	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 / Fountains

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**	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	0
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	0
27	1991 Additions	1,092
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,092
31	**12/31/91 BALANCE**	1,092

23-Apr-92

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Fountains

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	827	827	0	0	827	413	0	413
5 Cont. Prty. Other than Lines	0	199	199	0	0	199	99	0	99
6 Service Installation Fees	0	67	67	0	0	67	33	0	33
7 **TOTAL WATER ACCUM. AMORT. CIAC**	0	1,092	1,092	0	0	1,092	546	0	546

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Osceola / Fountains

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 / Fountains

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 / Osceola / Fountains

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 / Fountains
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	7,234	(203)	7,031	7,234	213	7,447	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	904	(25)	879	904	27	931	

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	2,682,417	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	2,691,919
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

FPSC

Company: Southern States Utilities (Consolidated)

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

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.

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 / Fountains

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 - %	3.16%	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 - %	2.30%	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

Fountains - 772

Osceola County (SSU)

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

Company: SSU / Osceola / Fountains
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	0	4,376	4,376	52,406	56,782	1197.59%	B-4, B-3 (W)
3 Other Revenues	0	225	225	0	225		B-4 (W)
4 TOTAL OPERATING REVENUES	0	4,601	4,601	52,406	57,007		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	7,234	213	7,447	0	7,447		B-5 (W)
6 *Depreciation, net of CIAC Amort.*	3,717	0	3,717	0	3,717		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,437	525	1,962	2,358	4,320		B-15, B-3 (W)
9 Provision For Income Taxes	(11,258)	1,452	(9,806)	18,833	9,027		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	1,130	2,190	3,320	21,191	24,511		
11 NET OPERATING INCOME:	(1,130)	2,411	1,281	31,215	32,496		
12 RATE BASE	280,778		280,867		280,867		A-1 (W)
13 RATE OF RETURN	-0.40%		0.46%		11.57%		D-1 (W)

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

Company: SSU / Osceola / Fountains
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	0	4,376	4,376	50,720	55,096	1159.05%	B-4, B-3 (W)
3 Other Revenues	0	0	0	0	0		B-4 (W)
4 **TOTAL OPERATING REVENUES**	0	4,376	4,376	50,720	55,096		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	7,234	(203)	7,031	0	7,031		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,717	0	3,717	0	3,717		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,437	515	1,952	2,282	4,234		B-15, B-3 (W)
9 Provision For Income Taxes	(11,258)	1,525	(9,733)	18,227	8,494		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	1,130	1,837	2,967	20,509	23,476		
11 **NET OPERATING INCOME:**	(1,130)	2,539	1,409	30,211	31,620		
12 **RATE BASE**	280,778		280,816		280,816		A-1 (W)
13 **RATE OF RETURN**	-0.40%		0.50%		11.26%		D-1 (W)

23-Apr-92

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

Company: SSU / Osceola / Fountains
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)	12.63%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	280,816		280,867		A-1 (W)	-
5	Required Income (L3 x L4)	31,620		32,496		-	-
6	Adjusted Income under Present Rates	1,409		1,281		B-1 (W)	-
7	Income Deficiency (L5 - L6)	30,211		31,215		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	*Revenue Adjustment before RAF (L7 / L8)*	48,438		50,048		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	50,720		52,406		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	48,438		50,048		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	18,227		18,833		-	B-1 (W)
16	***TAXES OTHER THAN INCOME ADJUSTMENT:***						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	2,282		2,358		-	B-1 (W)
18	***NET OPERATING INCOME ADJUSTMENT***						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	30,211		31,215			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%		11.25%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Osceola / Fountains

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.	4,376	4,601	B-4 (W)
3				
4	2.			
5				
6				
7		4,376	4,601	
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.	(203)	(203)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		35	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		7	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		13	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(1)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		288	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		72	B-5 (W)
22				
23				
24		(203)	213	
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.	197	207	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	318	318	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		515	525	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	1,525	1,452	B-16 (W)
48				
49	2.			
50				
51				
52		1,525	1,452	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	2,539	2,411	

23-Apr-92

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Osceola / Fountains
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	0	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**	0	4,376	4,376
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	0	0	
16	**SUBTOTAL OTHER WATER SALES**	0	0	0
17	***TOTAL WATER SALES***	0	4,376	4,376
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	0	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**	0	225	225
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	0	4,376	4,376
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	0	4,601	4,601

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 / Fountains

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.	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	3,687	194	3,882	3,463	173	3,636	56	9	65	168	13	181
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,029	(227)	802	952	(268)	683	16	(5)	12	61	46	107
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	484	0	485	481	0	481	0	0	0	3	0	3
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	103	4	107	103	4	107	0	0	0	0	0	0
8	620	Materials and Supplies	420	16	436	405	15	420	1	1	1	14	1	15
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	14	1	14	0	0	0	0	0	0	14	1	14
11	633	Contractual Services - Legal	6	0	6	0	0	0	0	0	0	6	0	6
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	99	4	102	92	3	95	0	0	0	7	0	7
14	641	Rental of Building/Real Prop.	3	1	4	0	0	0	0	0	0	3	1	4
15	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650	Transportation Expense	1,043	38	1,082	1,043	38	1,081	0	0	0	0	0	0
17	656	Insurance - Vehicle	8	1	9	0	0	0	0	0	0	8	1	9
18	657	Insurance - General Liability	9	1	10	0	0	0	0	0	0	9	1	10
19	658	Insurance - Workman's Comp.	0	128	128	0	121	121	0	2	2	0	6	6
20	659	Insurance - Other	5	0	6	0	0	0	0	0	0	5	0	6
21	660	Advertising Expense	1	0	1	0	0	0	0	0	0	1	0	1
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	35	35	0	0	0	0	0	0	0	35	35
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	15	1	16	0	0	0	15	1	16	0	0	0
25	675	Miscellaneous Expenses	308	13	322	237	9	245	0	0	0	71	4	76
26		TOTAL WATER O&M EXPENSES	7,234	213	7,447	6,777	94	6,870	88	9	97	369	110	479
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	3,687	194	3,882	3,463	173	3,636	56	9	65	168	13	181
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,029	(227)	802	952	(268)	683	16	(5)	12	61	46	107
31		TOTAL WATER LABOR COSTS	4,716	(32)	4,684	4,414	(95)	4,319	72	4	77	229	59	288

0329

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

Company: SSU / Osceola / Fountains

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	3,687	0	3,687	3,463	0	3,463	56	0	56	168	0	168
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,029	(327)	702	952	(292)	659	16	(5)	11	61	(29)	32
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	484	0	484	481	0	481	0	0	0	3	0	3
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	103	0	103	103	0	103	0	0	0	0	0	0
8	620 Materials and Supplies	420	0	420	405	0	405	1	0	1	14	0	14
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	14	0	14	0	0	0	0	0	0	14	0	14
11	633 Contractual Services - Legal	6	0	6	0	0	0	0	0	0	6	0	6
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	99	0	99	92	0	92	0	0	0	7	0	7
14	641 Rental of Building/Real Prop.	3	0	3	0	0	0	0	0	0	3	0	3
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	1,043	0	1,043	1,043	0	1,043	0	0	0	0	0	0
17	656 Insurance - Vehicle	8	0	8	0	0	0	0	0	0	8	0	8
18	657 Insurance - General Liability	9	0	9	0	0	0	0	0	0	9	0	9
19	658 Insurance - Workman's Comp.	0	124	124	0	116	116	0	2	2	0	5	6
20	659 Insurance - Other	5	0	5	0	0	0	0	0	0	5	0	5
21	660 Advertising Expense	1	0	1	0	0	0	0	0	0	1	0	1
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	15	0	15	0	0	0	15	0	15	0	0	0
25	675 Miscellaneous Expenses	308	0	308	237	0	237	0	0	0	71	0	71
26	TOTAL WATER O&M EXPENSES	7,234	(203)	7,031	6,777	(176)	6,601	88	(4)	84	369	(23)	346
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	3,687	0	3,687	3,463	0	3,463	56	0	56	168	0	168
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,029	(327)	702	952	(292)	659	16	(5)	11	61	(29)	32
31	TOTAL WATER LABOR COSTS	4,716	(327)	4,390	4,414	(292)	4,122	72	(5)	67	229	(29)	200

0330

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Fountains
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	265	723	264	280	420	450	110	18	82	299	651	126	3,687	0	3,687	194	3,882
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	86	210	82	73	107	122	30	6	23	80	177	31	1,029	(327)	702	(227)	802
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	0	0	149	37	82	89	101	0	0	0	8	18	484	0	484	0	485
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	61	0	21	0	0	21	0	0	103	0	103	4	107
8	620.1-8 Materials and Supplies	(137)	185	112	5	44	45	9	1	5	72	75	4	420	0	420	16	436
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.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	14
11	633.1-8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1	6	0	6	0	6
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	61	1	1	1	1	1	1	1	1	1	0	32	99	0	99	4	102
14	641.1-8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	1	4
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-8 Transportation Expense	112	234	34	73	177	111	16	0	19	102	152	12	1,043	0	1,043	38	1,082
17	656.1-8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
18	657.1-8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	124	124	128	128
20	659.1-8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	0	6
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
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	35	35
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	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	1	16
25	675.1-8 Miscellaneous Expenses	5	6	6	6	6	6	6	6	6	79	5	171	308	0	308	13	322
26	TOTAL WATER O&M EXPENSES	397	1,364	653	479	903	828	299	36	142	660	1,073	400	7,234	(203)	7,031	213	7,447

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	3,687	194	3,882
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,029	(227)	802
31	TOTAL WATER LABOR COSTS	4,716	(32)	4,684

0331

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Fountains
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	250	705	245	261	401	432	91	0	64	279	633	102	3,463	0	3,463	173	3,636
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	81	204	76	66	101	116	24	0	17	74	171	23	952	(292)	659	(268)	683
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	0	148	37	82	89	101	0	0	0	7	17	481	0	481	0	481
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	61	0	21	0	0	21	0	0	103	0	103	4	107
8	620.1-6 Materials and Supplies	(138)	183	111	4	42	44	8	0	4	70	74	3	405	0	405	15	420
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	61	0	0	0	0	0	0	0	0	0	0	31	92	0	92	3	95
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	112	234	34	73	177	111	16	0	19	102	152	12	1,043	0	1,043	38	1,081
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	116	116	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	73	0	164	237	0	237	9	245
26	TOTAL WATER DIRECT O&M EXPENSES	366	1,326	614	442	865	791	260	0	184	620	1,037	353	6,777	(176)	6,601	94	6,870

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	3,463	173	3,636
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	952	(268)	683
31	TOTAL WATER DIRECT LABOR COSTS	4,414	(95)	4,319

0332

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Fountains
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	3	5	6	5	5	4	4	5	4	5	5	7	56	0	56	9	65
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	1	1	2	1	1	1	1	1	1	1	2	2	16	(5)	11	(5)	12
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	0	0
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	1	0	1	1	1
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	0	0
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	2	2	2	2
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	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	1	16
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER CUSTOMER ACCOUNTS	5	7	9	7	8	6	7	8	6	7	8	10	88	(4)	84	9	97

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	56	9	65
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	16	(5)	12
31	TOTAL WATER CUST ACCTS LABOR COSTS	72	4	77

0333

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

Company: SSU / Osceola / Fountains
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	12	14	14	14	14	14	15	13	14	15	13	17	168	0	168	13	181
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	4	5	5	5	5	5	5	5	5	5	5	6	61	(29)	32	46	107
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	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
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	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
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.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	14
11	633.8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1	6	0	6	0	6
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	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7
14	641.8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	1	4
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
18	657.8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	5	6	6	6
20	659.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	0	6
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
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	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	4	76
26	TOTAL WATER A&G EXPENSES	27	31	30	30	31	31	32	29	31	32	28	37	369	(23)	346	110	479

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	168	13	181
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	61	46	107
31	TOTAL WATER A&G LABOR COSTS	229	59	288

0334

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

Company: SSU / Osceola / Fountains

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	3,687	0	3,687	3,687	0	0	4	7	(1)	3,697	185	0	194	3,882
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	1,029	(327)	702	1,029	(327)	0	1	1	0	704	26	72	(227)	802
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	484	0	484	484	0	0	0	0	0	485	0	0	0	485
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	103	0	103	103	0	0	0	0	0	103	4	0	4	107
8 620.1-8 Materials and Supplies	420	0	420	420	0	0	0	1	0	421	15	0	16	436
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.	14	0	14	14	0	0	0	0	0	14	0	0	1	14
11 633.1-8 Contractual Services - Legal	6	0	6	6	0	0	0	0	0	6	0	0	0	6
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	99	0	99	99	0	0	0	0	0	99	4	0	4	102
14 641.1-8 Rental of Building/Real Prop.	3	0	3	3	0	0	0	1	0	4	0	0	1	4
15 642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.1-8 Transportation Expense	1,043	0	1,043	1,043	0	0	0	0	0	1,044	36	0	36	1,080
17 656.1-8 Insurance - Vehicle	8	0	8	8	0	0	0	1	0	9	0	0	1	9
18 657.1-8 Insurance - General Liability	9	0	9	9	0	0	0	0	0	10	0	0	1	10
19 658.1-8 Insurance - Workman's Comp.	0	124	124	0	124	0	0	0	0	124	4	0	128	128
20 659.1-8 Insurance - Other	5	0	5	5	0	0	0	0	0	5	0	0	0	6
21 660.1-8 Advertising Expense	1	0	1	1	0	0	0	0	0	1	0	0	0	1
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	35	0	0	0	35	0	0	35	35
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	15	0	15	15	0	0	0	1	0	16	0	0	1	16
25 675.1-8 Miscellaneous Expenses	308	0	308	308	0	0	1	1	0	311	11	0	13	322
26 TOTAL WATER O&M EXPENSES	7,234	(203)	7,031	7,234	(203)	35	7	13	(1)	7,086	288	72	213	7,447

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.

0335

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Osceola / Fountains

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										
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
1 601.1-6 Salaries & Wages - Employees	3,463		3,463	3,463						3,463	173		173	3,636
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	952	(292)	659	952	(292)					659	24		(268)	683
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	481		481	481						481			0	481
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	103		103	103						103	4		4	107
8 620.1-6 Materials and Supplies	405		405	405						405	15		15	420
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	92		92	92						92	3		3	95
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	1,043		1,043	1,043						1,043	38		38	1,081
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	116	116	0	116					116	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	237		237	237						237	8		8	245
26 TOTAL WATER DIRECT O&M EXPENSES	6,777	(176)	6,601	6,777	(176)	0	0	0	0	6,601	270	0	94	6,870

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.

0336

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

Company: SSU / Osceola / Fountains

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	58		58	56				6	(1)	62	3		9	65
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	16	(5)	11	16	(5)			0		11	0		(5)	12
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				0		0			0	0
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		1	1				1		1	0		1	1
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				0		0	0		0	0
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	2	2	0	2			0		2	0		2	2
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	15		15	15				1		16			1	16
25 675.7 Miscellaneous Expenses	0		0	0				0		0	0		0	0
26 TOTAL WATER CUST ACCT EXPENSES	88	(4)	84	88	(4)	0	0	9	(1)	93	4	0	9	97

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: Workmen'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.

0337

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

Company: SSU / Osceola / Fountains

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	168		168	168			4	0	(0)	172	9		13	181
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	61	(29)	32	61	(29)		1	0		33	1	72	46	107
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	3		3	3			0	0		3			0	3
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*	14		14	14			0	0		14	1		1	15
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	14		14	14			0	0		14	0		1	14
11	633.8 Contractual Services - Legal	6		6	6			0	0		6	0		0	6
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	7		7	7			0	0		7	0		0	7
14	641.8 Rental of Building/Real Prop.	3		3	3			0	1		4	0		1	4
15	642.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
16	*650.8 Transportation Expense*	0		0	0			0	0		0	0		0	0
17	656.8 Insurance - Vehicle	8		8	8			0	1		9	0		1	9
18	657.8 Insurance - General Liability	9		9	9			0	0		10	0		1	10
19	658.8 Insurance - Workman's Comp.	0	5	6	0	5		0	0		6	0		6	6
20	659.8 Insurance - Other	5		5	5			0	0		5	0		0	6
21	660.8 Advertising Expense	1		1	1			0	0		1	0		0	1
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		35	0	0		35			35	35
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*	71		71	71			1	1		73	3		4	76
26	TOTAL WATER A&G EXPENSES	369	(23)	346	369	(23)	35	7	4	(0)	392	15	72	110	479

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 / Osceola / Fountains

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 12/31/91	(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	3,687	3,687	0	0.00%	3,687	0	0.00%
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	702	702	0	0.00%	702	0	0.00%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	484	484	0	0.00%	484	0	0.00%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	103	103	0	0.00%	103	0	0.00%
8	620.1-8 Materials and Supplies	420	420	0	0.00%	420	0	0.00%
9	631.1-8 Contractual Services - Engr.	0	0	0	0.00%	0	0	0.00%
10	632.1-8 Contractual Services - Acct.	14	14	0	0.00%	14	0	0.00%
11	633.1-8 Contractual Services - Legal	6	6	0	0.00%	6	0	0.00%
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	99	99	0	0.00%	99	0	0.00%
14	641.1-8 Rental of Building/Real Prop.	3	3	0	0.00%	3	0	0.00%
15	642.1-8 Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.1-8 Transportation Expense	1,043	1,043	0	0.00%	1,043	0	0.00%
17	656.1-8 Insurance - Vehicle	8	8	0	0.00%	8	0	0.00%
18	657.1-8 Insurance - General Liability	9	9	0	0.00%	9	0	0.00%
19	658.1-8 Insurance - Workman's Comp.	124	124	0	0.00%	124	0	0.00%
20	659.1-8 Insurance - Other	5	5	0	0.00%	5	0	0.00%
21	660.1-8 Advertising Expense	1	1	0	0.00%	1	0	0.00%
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	15	15	0	0.00%	15	0	0.00%
25	675.1-8 Miscellaneous Expenses	308	308	0	0.00%	308	0	0.00%
26	**TOTAL WATER O&M EXPENSES**	7,031	7,031	0	0.00%	7,031	0	0.00%
27	**SUBTOTAL (less accts. 666 & 667)**	7,031	7,031	0	0.00%	7,031	0	0.00%
28	**Average ERC's**	4	4	0	0.00%			
29	**Average Consumer Price Index - U**	136.2	136.2	0	0.00%			
30			Compounded Multiplier =		0.00%			

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 / Fountains

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 12/31/91	(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	3,463	3,463	0	0.00%	3,463	0	0.00%
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	659	659	0	0.00%	659	0	0.00%
4	610.1-6 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	481	481	0	0.00%	481	0	0.00%
6	616.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	103	103	0	0.00%	103	0	0.00%
8	620.1-6 Materials and Supplies	405	405	0	0.00%	405	0	0.00%
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	92	92	0	0.00%	92	0	0.00%
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	1,043	1,043	0	0.00%	1,043	0	0.00%
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.	116	116	0	0.00%	116	0	0.00%
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	237	237	0	0.00%	237	0	0.00%
26	TOTAL WATER O&M EXPENSES	6,601	6,601	0	0.00%	6,601	0	0.00%
27	SUBTOTAL (less accts. 666 & 667)	6,601	6,601	0	0.00%	6,601	0	0.00%
28	Average ERC's	4	4	0	0.00%			
29	Average Consumer Price Index - U	136.2	136.2	0	0.00%			
30			Compounded Multiplier =		0.00%			

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 / Fountains

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 12/31/91	(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	56	56	0	0.00%	56	0	0.00%
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	11	11	0	0.00%	11	0	0.00%
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	1	1	0	0.00%	1	0	0.00%
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	0.00%	0	0	0.00%
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	0	0	0.00%	0	0	0.00%
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.	2	2	0	0.00%	2	0	0.00%
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	15	15	0	0.00%	15	0	0.00%
25	675.7 Miscellaneous Expenses	0	0	0	0.00%	0	0	0.00%
26	TOTAL WATER O&M EXPENSES	84	84	0	0.00%	84	0	0.00%
27	SUBTOTAL (less accts. 666 & 667)	84	84	0	0.00%	84	0	0.00%
28	Average ERC's	4	4	0	0.00%			
29	Average Consumer Price Index - U	136.2	136.2	0	0.00%			
30			Compounded Multiplier =		0.00%			

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 / Fountaine

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 12/31/91	(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	168	168	0	0.00%	168	0	0.00%
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	32	32	0	0.00%	32	0	0.00%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	3	3	0	0.00%	3	0	0.00%
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	14	14	0	0.00%	14	0	0.00%
9	631.8 Contractual Services - Engr.	0	0	0	0.00%	0	0	0.00%
10	632.8 Contractual Services - Acct.	14	14	0	0.00%	14	0	0.00%
11	633.8 Contractual Services - Legal	6	6	0	0.00%	6	0	0.00%
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	7	7	0	0.00%	7	0	0.00%
14	641.8 Rental of Building/Real Prop.	3	3	0	0.00%	3	0	0.00%
15	642.8 Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.8 Transportation Expense	0	0	0	0.00%	0	0	0.00%
17	656.8 Insurance - Vehicle	8	8	0	0.00%	8	0	0.00%
18	657.8 Insurance - General Liability	9	9	0	0.00%	9	0	0.00%
19	658.8 Insurance - Workman's Comp.	6	6	0	0.00%	6	0	0.00%
20	659.8 Insurance - Other	5	5	0	0.00%	5	0	0.00%
21	660.8 Advertising Expense	1	1	0	0.00%	1	0	0.00%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
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	71	71	0	0.00%	71	0	0.00%
26	TOTAL WATER O&M EXPENSES	346	346	0	0.00%	346	0	0.00%
27	SUBTOTAL (less accts. 666 & 667)	346	346	0	0.00%	346	0	0.00%
28	Average ERC's	4	4	0	0.00%			
29	Average Consumer Price Index - U	136.2	136.2	0	0.00%			
30			Compounded Multiplier =		0.00%			

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 / Fountains
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) O&M GUIDELINE DEVIATION* %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	0	0.00%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	0	0.00%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	0	0.00%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	0	0.00%	
8	620.1-S Materials and Supplies	0	0.00%	
9	631.1-S Contractual Services - Engr.	0	0.00%	
10	632.1-S Contractual Services - Acct.	0	0.00%	
11	633.1-S Contractual Services - Legal	0	0.00%	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	0	0.00%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	0	0.00%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	0	0.00%	
16	650.1-S Transportation Expense	0	0.00%	
17	656.1-S Insurance - Vehicle	0	0.00%	
18	657.1-S Insurance - General Liability	0	0.00%	
19	658.1-S Insurance - Workman's Comp.	0	0.00%	
20	659.1-S Insurance - Other	0	0.00%	
21	660.1-S Advertising Expense	0	0.00%	
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	0	0.00%	
25	675.1-S Miscellaneous Expenses	0	0.00%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	0	0.00%	

*B-7 (W), page 1 of 5, Col. 7 & 8

CONTRACTUAL SERVICES - 1991

Company: SSU / Osceola / Fountains

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 / Fountains

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	$140
Total Projected Rate Case Expense	1,772,200	140
Annual Amortization Over 4 Years	**$443,050**	**$35**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	8
% of Total	100%	0.0079%
(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 / Fountains

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 / Fountains

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 / Fountains

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	150	40	2.50%	4	0	4
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	0	33	3.03%	0	0	0
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	23,634	30	3.33%	788	0	788
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.	0	20	5.00%	0	0	0
14	311.2 Pumping Equipment	14,296	20	5.00%	715	0	715
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	5	0	N.A.	0	0	0
18	304.3 Structures & Improvements	21,214	33	3.03%	643	0	643
19	320.3 Water Treatment Eq.	580	22	4.55%	26	0	26
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	22,358	37	2.70%	604	0	604
25	331.4 Transm. & Distribution	146	43	2.33%	3	0	3
26	333.4 Services	2,673	40	2.50%	67	0	67
27	334.4 Meters & Meter Insallation	37,461	20	5.00%	1,873	0	1,873
28	335.4 Hydrants	5,250	45	2.22%	117	0	117
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	42	0	N.A.	0	0	0
32	304.5 Structures & Improvements	209	40	2.50%	5	0	5
33	340.5 Office Furniture & Equipment	107	15	6.67%	7	0	7
34	340.51 Computer Equipment	165	6	16.67%	28	0	28
35	341.5 Transportation Equipment	142	6	16.67%	24	0	24
36	342.5 Stores Equipment	1	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	54	16	6.25%	3	0	3
38	344.5 Laboratory Equipment	12	15	6.67%	1	0	1
39	345.5 Power Operated Equipment	70	12	8.33%	6	0	6
40	346.5 Communication Equipment	22	10	10.00%	2	0	2
41	347.5 Miscellaneous Equipment	8	15	6.67%	1	0	1
42	348.5 Other Tangible Plant	6	10	10.00%	1	0	1
43							
44	**INTANGIBLE PLANT**	150		2.50%	4	0	4
45	**SUPPLY & PUMPING**	37,931		3.96%	1,503	0	1,503
46	**WATER TREATMENT PLANT**	21,799		3.07%	669	0	669
47	**TRANSM. & DISTRIBUTION**	67,887		3.92%	2,664	0	2,664
48	**GENERAL PLANT**	838		9.19%	77	0	77
49							
51	**TOTAL DEPRECIATION EXPENSE**	128,605		3.82%	4,917	0	4,917
52	**AMORTIZATION OF CIAC**				(1,092)	0	(1,092)
53	**NON-USED AND USEFUL**				(107)	0	(107)
54	**NET DEPRECIATION EXPENSE - WATER**				3,717	0	3,717

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Osceola / Fountains

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	3.38%	0	0	0
2 Line/Main Extension Fees	0	2.23%	0	0	0
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	37,155	2.23%	827	0	827
5 Cont. Prty. Other Than Lines	5,250	3.79%	199	0	199
6 Service Installation Fees	2,673	2.50%	67	0	67
7 TOTAL WATER CIAC AMORT. EXPENSE	45,078		1,092	0	1,092

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 / Fountains

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	0	0	N.A.
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	23,634	788	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	0	0	N.A.
8	310.2 Power Generation Eq.	0	0	N.A.
9	311.2 Pumping Equipment	14,296	715	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	21,214	643	3.03%
12	320.3 Water Treatment Eq.	580	26	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	22,358	604	2.70%
15	**COMPOSITE RATE**	82,092	2,776	3.38%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	146	3	2.33%
19	335.4 Hydrants	5,250	117	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	5,396	120	2.23%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	37,461	1,873	5.00%
24	**COMPOSITE RATE**	37,461	1,873	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	2,673	67	2.50%
27	**COMPOSITE RATE**	2,673	67	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	82,092	2,776	3.38%
30	Line / Main Extension Fees & Contri. lines (Line 21)	5,396	120	2.23%
31	Meter Installation Fees (Line 24)	37,461	1,873	5.00%
32	Service Installation Fees (Line 27)	2,673	67	2.50%
33	**COMPOSITE RATE**	127,612	4,836	3.79%

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 / Osceola / Fountains
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	4	0	4	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	0	0	0	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	788	0	788	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	715	0	715	8.00%	57
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	643	0	643	0.00%	0
19	320.3 Water Treatment Eq.	26	0	26	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	604	0	604	10.12%	61
25	331.4 Transm. & Distribution	3	22	(19)	60.00%	(11)
26	333.4 Services	67	0	67	0.00%	0
27	334.4 Meters & Meter Installation	1,873	0	1,873	0.00%	0
28	335.4 Hydrants	117	804	(688)	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	5	0	5	0.00%	0
33	340.5 Office Furniture & Equipment	7	0	7	0.00%	0
34	340.51 Computer Equipment	28	0	28	0.00%	0
35	341.5 Transportation Equipment	24	0	24	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	3	0	3	0.00%	0
38	344.5 Laboratory Equipment	1	0	1	0.00%	0
39	345.5 Power Operated Equipment	6	0	6	0.00%	0
40	346.5 Communication Equipment	2	0	2	0.00%	0
41	347.5 Miscellaneous Equipment	1	0	1	0.00%	0
42	348.5 Other Tangible Plant	1	0	1	0.00%	0
43						
44	**INTANGIBLE PLANT**	4	0	4		0
45	**SUPPLY & PUMPING**	1,503	0	1,503		57
46	**WATER TREATMENT PLANT**	669	0	669		0
47	**TRANSM. & DISTRIBUTION**	2,664	827	1,837		50
48	**GENERAL PLANT**	77	0	77		0
49						
51	**TOTAL**	4,917	827	4,090		107
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				2.62%	

23-Apr-92

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

Present Income - Interim / Final

Company: SSU / Osceola / Fountains
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:**	0	197	197	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	0	207	207		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	318	318		
6		0	0	0		
7	**TOTAL**	0	318	318		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		1,437	0	1,437		
11		0	0	0		
12	**TOTAL**	1,437	0	1,437		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	1,437	515	1,952		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	1,437	525	1,962		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 / Fountains
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	0	4,376	4,376	0	4,601	4,601	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	7,234	(203)	7,031	7,234	213	7,447	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	3,717	0	3,717	3,717	0	3,717	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	1,437	525	1,962	1,437	525	1,962	B-15 (W)	-
8	Pre Tax Operating Expenses	12,388	322	12,710	12,388	738	13,126	-	-
9	TOTAL PRE-TAX INCOME	(12,388)	4,054	(8,334)	(12,388)	3,863	(8,525)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(12,388)	4,054	(8,334)	(12,388)	3,863	(8,525)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	280,778	38	280,816	280,778	89	280,867	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	16,285	2	16,287	16,285	5	16,290	-	-
17	Total Taxable Income	(28,673)	4,051	(24,621)	(28,673)	3,858	(24,815)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	SUBTOTAL INCOME TAXES	(10,790)	1,525	(9,265)	(10,790)	1,452	(9,338)	-	-
20	Less:								
21	Parent Debt Adjustment	391	0	391	391	0	391	C-9 (W)	-
22	Investment Tax Credit	78	0	78	78	0	78	C-8 (W)	-
23	TOTAL INCOME TAXES	(11,258)	1,525	(9,733)	(11,258)	1,452	(9,806)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Osceola / Fountains

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

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. 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. (%)	2.62%	0.00%	2.62%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Fox Run - 679

Martin County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Martin / Fox Run
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	312,445	(4,463)	307,982	A-5 (W)
2	Utility Land & Land Rights	3,503	0	3,503	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(42,927)	596	(42,331)	A-9 (W)
6	CIAC	(110,770)	0	(110,770)	A-12 (W)
7	Accumulated Amortization of CIAC	23,178	0	23,178	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	(694)	0	(694)	C-7 (W)
12	Working Capital Allowance	4,074	193	4,267	A-17 (W)
13	TOTAL WATER RATE BASE	188,809	(3,674)	185,135	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Martin / Fox Run
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	312,445	(4,463)	307,982	A-5 (W)
2 Utility Land & Land Rights	3,503	0	3,503	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(42,927)	596	(42,331)	A-9 (W)
6 CIAC	(110,770)	0	(110,770)	A-12 (W)
7 Accumulated Amortization of CIAC	23,178	0	23,178	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	(694)	0	(694)	C-7 (W)
12 Working Capital Allowance	4,074	(143)	3,931	A-17 (W)
13 TOTAL WATER RATE BASE	188,809	(4,010)	184,799	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Martin / Fox Run

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.	(8,926)	0	(4,463)	A-5 (W)
3					
4	2.				
5					
6					
7		(8,926)	0	(4,463)	
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.	712	712	712	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(232)	(116)	
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		712	480	596	
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 / Martin / Fox Run

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).	(143)	(143)	(143)	A-17 (W)
38					
39	2.				
40					
41					
42		(143)	(143)	(143)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	193	193	193	A-17 (W)
45					
46	2.				
47					
48					
49		193	193	193	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(8,357)	337	(4,010)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(8,021)	673	(3,674)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

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 19860 ENDED 06/30/87**	138,542
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 / Martin / Fox Run

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	**6/30/87 BALANCE**	138,542
7	1987 Additions	20,849
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	20,849
11	**12/31/87 BALANCE**	159,391
12	1988 Additions	20,334
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	20,334
16	**12/31/88 BALANCE**	179,725
17	1989 Additions	6,294
18	1989 Retirements	359
19	1989 Adjustments	0
20	1989 Net Additions	5,935
21	**12/31/89 BALANCE**	185,660
22	1990 Additions (A/C 101)	126,483
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	126,483
27	**12/31/90 BALANCE**	312,143
28	1990 General Plant Reallocation Adjustments *	5,112
29	**12/31/90 ADJUSTED BALANCE**	317,255
30	1991 Additions (A/C 101)	(2,615)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(2,615)
35	**12/31/91 BALANCE**	314,640

* 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 / Martin / Fox Run

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	8,926	(8,926)	0	(0)	(8,926)	0	(0)	4,463	(4,463)	0
3	302.1 Franchises	17	226	0	243	0	0	243	130	0	130
4	339.1 Other Plant & Misc.	57	0	0	57	0	0	57	57	0	57
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	3,018	0	0	3,018	0	0	3,018	3,018	0	3,018
7	304.2 Structures & Improvements	12,174	0	0	12,174	0	0	12,174	12,174	0	12,174
8	305.2 Collect. & Impound.	6	0	0	6	0	0	6	6	0	6
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	67	0	0	67	0	0	67	67	0	67
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	0	0	14	0	0	14	14	0	14
13	310.2 Power Generation Eq.	7	0	0	7	0	0	7	7	0	7
14	311.2 Pumping Equipment	95,988	0	0	95,988	0	0	95,988	95,988	0	95,988
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	1	0	0	1	0	0	1	1	0	1
18	304.3 Structures & Improvements	10,541	0	0	10,541	0	0	10,541	10,541	0	10,541
19	320.3 Water Treatment Eq.	92,554	0	0	92,554	0	0	92,554	92,554	0	92,554
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	225	0	0	225	0	0	225	225	0	225
25	331.4 Transm. & Distribution	69,422	120	0	69,542	0	0	69,542	69,482	0	69,482
26	333.4 Services	9,913	954	0	10,866	0	0	10,866	10,390	0	10,390
27	334.4 Meters & Meter Insallation	5,024	4,264	0	9,288	0	0	9,288	7,156	0	7,156
28	335.4 Hydrants	38	10	0	48	0	0	48	43	0	43
29	339.4 Other Plant & Misc.	3	0	0	3	0	0	3	3	0	3
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	491	(16)	0	475	0	0	475	483	0	483
32	304.5 Structures & Improvements	2,370	59	0	2,429	0	0	2,429	2,400	0	2,400
33	340.5 Office Furniture & Equipme	1,221	20	0	1,241	0	0	1,241	1,231	0	1,231
34	340.51 Computer Equipment	1,610	584	0	2,194	0	0	2,194	1,902	0	1,902
35	341.5 Transportation Equipment	1,574	121	0	1,696	0	0	1,696	1,635	0	1,635
36	342.5 Stores Equipment	12	3	0	15	0	0	15	13	0	13
37	343.5 Tools, Shop & Garage	625	(12)	0	614	0	0	614	620	0	620
38	344.5 Laboratory Equipment	133	9	0	142	0	0	142	137	0	137
39	345.5 Power Operated Equipment	844	(73)	0	771	0	0	771	808	0	808
40	346.5 Communication Equipment	245	19	0	265	0	0	265	255	0	255
41	347.5 Miscellaneous Equipment	77	20	0	96	0	0	96	86	0	86
42	348.5 Other Tangible Plant	66	3	0	69	0	0	69	68	0	68
43											
44	**INTANGIBLE PLANT**	9,000	(8,700)	0	300	(8,926)	0	300	4,650	(4,463)	187
45	**SUPPLY & PUMPING**	111,265	0	0	111,265	0	0	111,265	111,265	0	111,265
46	**WATER TREATMENT PLANT**	103,096	0	0	103,096	0	0	103,096	103,096	0	103,096
47	**TRANSM. & DISTRIBUTION**	84,625	5,347	0	89,973	0	0	89,973	87,299	0	87,299
48	**GENERAL PLANT**	9,269	738	0	10,007	0	0	10,007	9,638	0	9,638
49											
50	**TOTAL PLANT IN SERVICE**	317,255	(2,615)	0	314,640	(8,926)	0	314,640	315,948	(4,463)	311,485
51	**LAND & LAND RIGHTS**	3,511	(16)	0	3,495	0	0	3,495	3,503	0	3,503
52	**TOTAL PIS LESS LAND**	313,744	(2,598)	0	311,145	(8,926)	0	311,145	312,445	(4,463)	307,982

*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 / Martin / Fox Run

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	130	0	0	130	0%	0
4	339.1 Other Plant & Misc.	57	0	0	57	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	3,018	0	0	3,018	0%	0
7	304.2 Structures & Improvements	12,174	0	0	12,174	0%	0
8	305.2 Collect. & Impound.	6	0	0	6	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	67	0	0	67	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	14	0	0	14	0%	0
13	310.2 Power Generation Eq.	7	0	0	7	0%	0
14	311.2 Pumping Equipment	95,988	0	0	95,988	0%	0
15	339.2 Other Plant & Misc.	(9)	0	0	(9)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights -	1	0	0	1	0%	0
18	304.3 Structures & Improvements	10,541	0	0	10,541	0%	0
19	320.3 Water Treatment Eq.	92,554	0	0	92,554	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	225	0	0	225	0%	0
25	331.4 Transm. & Distribution	69,482	4,493	0	64,989	0%	0
26	333.4 Services	10,390	0	0	10,390	0%	0
27	334.4 Meters & Meter Insallation	7,156	0	0	7,156	0%	0
28	335.4 Hydrants	43	3	0	40	0%	0
29	339.4 Other Plant & Misc.	3	0	0	3	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	483	0	0	483	0%	0
32	304.5 Structures & Improvements	2,400	0	0	2,400	0%	0
33	340.5 Office Furniture & Equipment	1,231	0	0	1,231	0%	0
34	340.51 Computer Equipment	1,902	0	0	1,902	0%	0
35	341.5 Transportation Equipment	1,635	0	0	1,635	0%	0
36	342.5 Stores Equipment	13	0	0	13	0%	0
37	343.5 Tools, Shop & Garage	620	0	0	620	0%	0
38	344.5 Laboratory Equipment	137	0	0	137	0%	0
39	345.5 Power Operated Equipment	808	0	0	808	0%	0
40	346.5 Communication Equipment	255	0	0	255	0%	0
41	347.5 Miscellaneous Equipment	86	0	0	86	0%	0
42	348.5 Other Tangible Plant	68	0	0	68	0%	0
43							
44	**INTANGIBLE PLANT**	187	0	0	187		0
45	**SUPPLY & PUMPING**	111,265	0	0	111,265		0
46	**WATER TREATMENT PLANT**	103,096	0	0	103,096		0
47	**TRANSM. & DISTRIBUTION**	87,299	4,496	0	82,803		0
48	**GENERAL PLANT**	9,638	0	0	9,638		0
49							
50	**TOTAL PLANT IN SERVICE**	311,485	4,496	0	306,989		0
51	**LAND & LAND RIGHTS**	3,503	0	0	3,503		0
52	**TOTAL PIS LESS LAND**	307,982	4,496	0	303,486		0
53				Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =		0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Martin / Fox Run
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 / Martin / Fox Run

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-9 (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 19860 ENDED 06/30/87**	17,494
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 / Martin / Fox Run

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	**6/30/87 BALANCE**	**17,494**
7	1987 Additions	1,470
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,470
11	**12/31/87 BALANCE**	**18,964**
12	1988 Additions	4,212
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,212
16	**12/31/88 BALANCE**	**23,176**
17	1989 Additions	4,737
18	1989 Retirements	359
19	1989 Adjustments	0
20	1989 Net Additions	4,378
21	**12/31/89 BALANCE**	**27,554**
22	1990 Additions	6,695
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,695
26	**12/31/90 BALANCE**	**34,249**
27	*1990 General Plant Reallocation Adjustments*	2,264
28	**12/31/90 ADJUSTED BALANCE**	**36,512**
29	1991 Additions	12,829
30	1991 Retirements	0
31	1991 Adjustments	(480)
32	1991 Net Additions	12,349
33	**12/31/91 BALANCE**	**49,861**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Fox Run
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	712	0	712	(712)	(712)	0	712	(712)	0
3	302.1 Franchises	0	3	4	0	0	4	2	0	2
4	339.1 Other Plant & Misc.	3	2	6	0	0	6	5	0	5
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	2,631	369	3,000	0	0	3,000	2,816	0	2,816
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	2	7	0	0	7	6	0	6
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	1,692	4,799	6,491	0	0	6,491	4,092	0	4,092
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	763	319	1,082	0	0	1,082	922	0	922
19	320.3 Water Treatment Eq.	11,519	4,207	15,726	0	0	15,726	13,622	0	13,622
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	7	6	13	0	0	13	10	0	10
25	331.4 Transm. & Distribution	5,557	1,616	7,173	0	0	7,173	6,365	0	6,365
26	333.4 Services	8,755	260	9,014	0	0	9,014	8,885	0	8,885
27	334.4 Meters & Meter Insallation	1,355	358	1,712	0	0	1,712	1,534	0	1,534
28	335.4 Hydrants	482	1	483	0	0	483	482	0	482
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	313	60	373	0	0	373	343	0	343
33	340.5 Office Furniture & Equipment	394	82	476	0	0	476	435	0	435
34	340.51 Computer Equipment	202	317	519	0	232	751	361	116	477
35	341.5 Transportation Equipment	996	273	1,268	0	0	1,268	1,132	0	1,132
36	342.5 Stores Equipment	4	1	4	0	0	4	4	0	4
37	343.5 Tools, Shop & Garage	283	39	321	0	0	321	302	0	302
38	344.5 Laboratory Equipment	59	9	68	0	0	68	64	0	64
39	345.5 Power Operated Equipment	645	67	713	0	0	713	679	0	679
40	346.5 Communication Equipment	94	25	120	0	0	120	107	0	107
41	347.5 Miscellaneous Equipment	13	6	19	0	0	19	16	0	16
42	348.5 Other Tangible Plant	27	7	34	0	0	34	30	0	30
43										
44	**INTANGIBLE PLANT**	716	6	722	(712)	(712)	10	719	(712)	7
45	**SUPPLY & PUMPING**	4,328	5,171	9,499	0	0	9,499	6,914	0	6,914
46	**WATER TREATMENT PLANT**	12,281	4,526	16,808	0	0	16,808	14,545	0	14,545
47	**TRANSM. & DISTRIBUTION**	16,155	2,241	18,396	0	0	18,396	17,276	0	17,276
48	**GENERAL PLANT**	3,031	886	3,917	0	232	4,149	3,474	116	3,590
49										
50	**TOTAL WATER ACCUM. DEP.**	**36,512**	**12,829**	**49,341**	**(712)**	**(480)**	**48,861**	**42,927**	**(596)**	**42,331**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Martin / Fox Run

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	2	0	2	0%	0
4 339.1 Other Plant & Misc.	5	0	5	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	2,816	0	2,816	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	0	6	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*	4,092	0	4,092	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	922	0	922	0%	0
19 320.3 Water Treatment Eq.	13,622	0	13,622	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	10	0	10	0%	0
25 331.4 Transm. & Distribution	6,365	108	6,257	0%	0
26 333.4 Services	8,885	0	8,885	0%	0
27 334.4 Meters & Meter Installation	1,534	0	1,534	0%	0
28 335.4 Hydrants	482	0	482	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	343	0	343	0%	0
33 340.5 Office Furniture & Equipment	435	0	435	0%	0
34 340.51 Computer Equipment	477	0	477	0%	0
35 341.5 Transportation Equipment	1,132	0	1,132	0%	0
36 342.5 Stores Equipment	4	0	4	0%	0
37 343.5 Tools, Shop & Garage	302	0	302	0%	0
38 344.5 Laboratory Equipment	64	0	64	0%	0
39 345.5 Power Operated Equipment	679	0	679	0%	0
40 346.5 Communication Equipment	107	0	107	0%	0
41 347.5 Miscellaneous Equipment	16	0	16	0%	0
42 348.5 Other Tangible Plant	30	0	30	0%	0
43					
44 **INTANGIBLE PLANT**	7	0	7		0
45 **SUPPLY & PUMPING**	6,914	0	6,914		0
46 **WATER TREATMENT PLANT**	14,545	0	14,545		0
47 **TRANSM. & DISTRIBUTION**	17,276	108	17,167		0
48 **GENERAL PLANT**	3,590	0	3,590		0
49					
50 **TOTAL**	42,331	108	42,222		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 / Martin / Fox Run

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 19860 ENDED 06/30/87**	**98,497**
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 / Martin / Fox Run

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	**6/30/87 BALANCE**	98,497
7	1987 Additions	2,350
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,350
11	**12/31/87 BALANCE**	100,847
12	1988 Additions	2,250
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,250
16	**12/31/88 BALANCE**	103,097
17	1989 Additions	900
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	900
21	**12/31/89 BALANCE**	103,997
22	1990 Additions	6,098
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,098
26	**12/31/90 BALANCE**	110,095
27	1991 Additions	1,350
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,350
31	**12/31/91 BALANCE**	111,445

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

Company: SSU / Martin / Fox Run
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	99,497	0	99,497	0	0	99,497	99,497	0	99,497
3 Meter Installation Fees	5,850	1,350	7,200	0	0	7,200	6,525	0	6,525
4 Contributed Lines	4,496	0	4,496	0	0	4,496	4,496	0	4,496
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	252	0	252	0	0	252	252	0	252
7 TOTAL WATER CIAC	110,095	1,350	111,445	0	0	111,445	110,770	0	110,770

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

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 19960 ENDED 06/30/87**	**13,491**
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 / Martin / Fox Run

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	**6/30/87 BALANCE**	**13,491**
7	1987 Additions	997
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	997
11	**12/31/87 BALANCE**	**14,488**
12	1988 Additions	2,039
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,039
16	**12/31/88 BALANCE**	**16,527**
17	1989 Additions	2,599
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,599
21	**12/31/89 BALANCE**	**19,126**
22	1990 Additions	2,676
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,676
26	**12/31/90 BALANCE**	**21,802**
27	1991 Additions	2,751
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,751
31	**12/31/91 BALANCE**	**24,553**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Martin / Fox Run

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	20,785	2,314	23,099	0	0	23,099	21,942	0	21,942
3 Meter Installation Fees	957	326	1,284	0	0	1,284	1,121	0	1,121
4 Contributed Lines	56	105	161	0	0	161	108	0	108
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	3	6	9	0	0	9	6	0	6
7 TOTAL WATER ACCUM. AMORT. CIAC	21,802	2,751	24,553	0	0	24,553	23,178	0	23,178

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Martin / Fox Run

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 / Martin / Fox Run

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 / Martin / Fox Run

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 / Martin / Fox Run
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	32,590	(1,146)	31,445	32,590	1,546	34,137	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	4,074	(143)	3,931	4,074	193	4,267	

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	2,682,417	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	80,299,631
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 / Martin / Fox Run

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-16 (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

Fox Run - 679

Martin County (SSU)

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

Company: SSU / Martin / Fox Run
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	14,103	6,944	21,047	56,119	77,166	266.64%	B-4, B-3 (W)
3 Other Revenues	530	300	830	0	830		B-4 (W)
4 **TOTAL OPERATING REVENUES**	14,633	7,244	21,877	56,119	77,996		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	32,590	1,546	34,137	0	34,137		B-5 (W)
6 Depreciation, net of CIAC Amort.	10,078	0	10,078	0	10,078		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	3,009	1,797	4,807	2,525	7,332		B-15, B-3 (W)
9 Provision For Income Taxes	(16,687)	1,548	(15,138)	20,167	5,029		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	28,991	4,892	33,883	22,693	56,576		
11 **NET OPERATING INCOME:**	(14,359)	2,353	(12,006)	33,426	21,420		
12 **RATE BASE**	188,809		185,135		185,135		A-1 (W)
13 **RATE OF RETURN**	-7.61%		-6.49%		11.57%		D-1 (W)

23-Apr-92

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

Company: SSU / Martin / Fox Run
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	14,103	6,944	21,047	55,028	76,075	261.45%	B-4, B-3 (W)
3 Other Revenues	530	0	530	0	530		B-4 (W)
4 **TOTAL OPERATING REVENUES**	14,633	6,944	21,577	55,028	76,605		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	32,590	(1,146)	31,445	0	31,445		B-5 (W)
6 Depreciation, net of CIAC Amort.	10,078	0	10,078	0	10,078		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	3,009	1,784	4,793	2,476	7,270		B-15, B-3 (W)
9 Provision For Income Taxes	(16,687)	2,455	(14,231)	19,775	5,544		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	28,991	3,094	32,085	22,252	54,337		
11 **NET OPERATING INCOME:**	(14,359)	3,851	(10,508)	32,777	22,268		
12 **RATE BASE**	188,809		184,799		184,799		A-1 (W)
13 **RATE OF RETURN**	-7.61%		-5.69%		12.05%		D-1 (W)

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

Company: SSU / Martin / Fox Run
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	184,799		185,135		A-1 (W)	-
5	Required Income (L3 x L4)	22,268		21,420		-	-
6	Adjusted Income under Present Rates	(10,508)		(12,006)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	32,777		33,426		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	52,552		53,594		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	55,029		56,119		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	52,552		53,594		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	19,775		20,167		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	2,476		2,525		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	32,777		33,426			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 / Martin / Fox Run

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.	6,944	7,244	B-4 (W)
3				
4	2.			
5				
6				
7		6,944	7,244	
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.	(1,146)	(1,146)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		403	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		86	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		153	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(12)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		1,228	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		833	B-5 (W)
22				
23				
24		(1,146)	1,546	
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.	313	326	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,471	1,471	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		1,784	1,797	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,455	1,548	B-16 (W)
48				
49	2.			
50				
51				
52		2,455	1,548	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	3,851	2,353	

23-Apr-92

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Martin / Fox Run
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	14,308	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	14,308	6,739	21,047
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	(205)	0	
16 SUBTOTAL OTHER WATER SALES	(205)	205	0
17 TOTAL WATER SALES	14,103	6,944	21,047
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	530	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	530	300	830
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	14,633	6,944	21,577
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	14,633	7,244	21,877

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 / Martin / Fox Run

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	17,051	968	18,019	14,469	723	15,192	647	101	748	1,935	144	2,079
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	4,963	(743)	4,220	4,077	(1,222)	2,855	185	(52)	133	701	531	1,232
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	4,129	3	4,133	4,096	0	4,096	0	3	3	33	0	34
6	616 Fuel for Power Purchased	279	10	289	279	10	289	0	0	0	0	0	0
7	618 Chemicals	440	16	456	440	16	456	0	0	0	0	0	0
8	620 Materials and Supplies	1,293	61	1,354	1,127	41	1,167	6	11	17	160	9	169
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	156	7	162	0	0	0	0	0	0	156	7	162
11	633 Contractual Services - Legal	63	4	67	0	0	0	0	0	0	63	4	67
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,693	64	1,756	1,617	59	1,676	0	0	0	76	5	81
14	641 Rental of Building/Real Prop.	330	26	356	300	11	311	0	0	0	30	15	45
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	887	37	924	886	32	918	1	4	5	1	1	1
17	656 Insurance - Vehicle	92	16	107	0	0	0	0	0	0	92	16	107
18	657 Insurance - General Liability	107	12	119	0	0	0	0	0	0	107	12	119
19	658 Insurance - Workman's Comp.	2	592	594	0	504	504	0	23	23	2	66	68
20	659 Insurance - Other	63	3	65	0	0	0	0	0	0	63	3	65
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	403	403	0	0	0	0	0	0	0	403	403
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	168	11	179	0	0	0	168	11	179	0	0	0
25	675 Miscellaneous Expenses	867	57	924	44	2	46	1	4	5	822	51	873
26	**TOTAL WATER O&M EXPENSES**	32,590	1,546	34,137	27,334	176	27,510	1,009	104	1,113	4,247	1,266	5,513
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	17,051	968	18,019	14,469	723	15,192	647	101	748	1,935	144	2,079
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	4,963	(743)	4,220	4,077	(1,222)	2,855	185	(52)	133	701	531	1,232
31	**TOTAL WATER LABOR COSTS**	22,014	225	22,239	18,545	(499)	18,047	833	49	882	2,636	675	3,310

0388

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

Company: SSU / Martin / Fox Run

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	17,051	0	17,051	14,469	0	14,469	647	0	647	1,935	0	1,935
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	4,963	(1,717)	3,246	4,077	(1,322)	2,755	185	(62)	123	701	(332)	368
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	4,129	0	4,129	4,096	0	4,096	0	0	0	33	0	33
6 616 Fuel for Power Purchased	279	0	279	279	0	279	0	0	0	0	0	0
7 618 Chemicals	440	0	440	440	0	440	0	0	0	0	0	0
8 620 Materials and Supplies	1,293	0	1,293	1,127	0	1,127	6	0	6	160	0	160
9 631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10 632 Contractual Services - Acct.	156	0	156	0	0	0	0	0	0	156	0	156
11 633 Contractual Services - Legal	63	0	63	0	0	0	0	0	0	63	0	63
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	1,693	0	1,693	1,617	0	1,617	0	0	0	76	0	76
14 641 Rental of Building/Real Prop.	330	0	330	300	0	300	0	0	0	30	0	30
15 642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16 650 Transportation Expense	887	0	887	886	0	886	1	0	1	1	0	1
17 656 Insurance - Vehicle	92	0	92	0	0	0	0	0	0	92	0	92
18 657 Insurance - General Liability	107	0	107	0	0	0	0	0	0	107	0	107
19 658 Insurance - Workman's Comp.	2	571	573	0	486	486	0	22	22	2	63	65
20 659 Insurance - Other	63	0	63	0	0	0	0	0	0	63	0	63
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	168	0	168	0	0	0	168	0	168	0	0	0
25 675 Miscellaneous Expenses	867	0	867	44	0	44	1	0	1	822	0	822
26 TOTAL WATER O&M EXPENSES	32,590	(1,146)	31,445	27,334	(836)	26,499	1,009	(41)	968	4,247	(269)	3,978
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	17,051	0	17,051	14,469	0	14,469	647	0	647	1,935	0	1,935
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	4,963	(1,717)	3,246	4,077	(1,322)	2,755	185	(62)	123	701	(332)	368
31 TOTAL WATER LABOR COSTS	22,014	(1,717)	20,297	18,545	(1,322)	17,224	833	(62)	770	2,636	(332)	2,303

0389

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Martin / Fox Run
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	1,003	928	1,132	1,412	1,163	1,678	1,435	2,102	1,579	1,476	1,127	2,015	17,051	0	17,051	968	18,019
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	293	278	363	379	316	556	395	780	437	403	319	445	4,963	(1,717)	3,246	(743)	4,220
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	381	353	361	349	417	361	384	329	308	312	278	297	4,129	0	4,129	3	4,133
6	616.1-8 Fuel for Power Purchased	0	0	279	0	0	0	0	0	0	0	0	0	279	0	279	10	289
7	618.1-8 Chemicals	0	0	356	0	0	0	0	42	0	0	0	42	440	0	440	16	456
8	620.1-8 Materials and Supplies	(226)	171	142	275	79	90	59	157	366	1,465	43	(1,329)	1,293	0	1,293	61	1,354
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.	11	13	13	13	13	13	14	12	13	14	12	16	156	0	156	7	162
11	633.1-8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	6	5	6	63	0	63	4	67
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	45	131	197	140	186	157	116	58	82	154	215	212	1,693	0	1,693	64	1,756
14	641.1-8 Rental of Building/Real Prop.	2	3	302	302	3	602	(597)	2	3	(297)	2	3	330	0	330	26	356
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	26	10	91	292	53	11	66	98	73	55	87	27	887	0	887	37	924
17	656.1-8 Insurance - Vehicle	7	8	7	7	8	8	8	7	8	8	7	9	92	0	92	16	107
18	657.1-8 Insurance - General Liability	8	9	9	9	9	9	9	8	9	9	8	11	107	0	107	12	119
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	571	573	592	594
20	659.1-8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	5	6	63	0	63	3	65
21	660.1-8 Advertising Expense	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7
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	403	403
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	9	14	17	14	14	12	13	14	12	14	16	20	168	0	168	11	179
25	675.1-8 Miscellaneous Expenses	59	70	66	67	70	68	72	65	69	72	62	127	867	0	867	57	924
26	TOTAL WATER O&M EXPENSES	1,628	1,998	3,346	3,269	2,342	3,574	1,985	3,687	2,970	3,696	2,187	1,908	32,590	(1,146)	31,445	1,546	34,137

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	17,051	968	18,019
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	4,963	(743)	4,220
31	TOTAL WATER LABOR COSTS	22,014	225	22,239

0390

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Martin / Fox Run
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	828	710	912	1,202	944	1,473	1,216	1,695	1,370	1,253	920	1,744	14,469	0	14,469	723	15,192
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	233	203	286	307	241	485	319	709	365	326	248	353	4,077	(1,322)	2,755	(1,222)	2,855
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	379	350	358	346	414	358	382	326	306	309	275	294	4,096	0	4,096	0	4,096
6	616.1-6 Fuel for Power Purchased	0	0	279	0	0	0	0	0	0	0	0	0	279	0	279	10	289
7	618.1-6 Chemicals	0	0	356	0	0	0	0	42	0	0	0	42	440	0	440	16	456
8	620.1-6 Materials and Supplies	(238)	156	129	261	65	76	44	144	352	1,451	31	(1,346)	1,127	0	1,127	41	1,167
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	124	191	134	179	151	110	52	76	147	210	204	1,617	0	1,617	59	1,676
14	641.1-6 Rental of Building/Real Prop.	0	0	300	300	0	600	(600)	0	0	(300)	0	0	300	0	300	11	311
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	26	9	91	292	53	10	66	98	73	55	87	26	886	0	886	32	918
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	486	486	504	504
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	44	44	0	44	2	46
26	TOTAL WATER DIRECT O&M EXPENSES	1,267	1,554	2,903	2,841	1,897	3,154	1,537	3,267	2,541	3,241	1,771	1,361	27,334	(836)	26,499	176	27,510

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	14,469	723	15,192
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	4,077	(1,222)	2,855
31	TOTAL WATER DIRECT LABOR COSTS	18,545	(499)	18,047

0391

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Martin / Fox Run
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	35	53	65	52	56	44	51	55	45	54	61	76	647	0	647	101	748
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	10	15	19	15	16	13	15	16	13	15	18	22	185	(62)	123	(52)	133
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	0	1	0	1	1	1	6	0	6	11	17
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	4	5
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	22	22	23	23
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	9	14	17	14	14	12	13	14	12	14	16	20	168	0	168	11	179
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5
26	TOTAL WATER CUSTOMER ACCOUNTS	55	82	101	81	87	69	79	86	70	84	95	118	1,009	(41)	968	104	1,113

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	647	101	748
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	185	(52)	133
31	TOTAL WATER CUST ACCTS LABOR COSTS	833	49	882

0392

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

Company: SSU / Martin / Fox Run
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	139	165	156	158	163	160	168	152	163	169	146	195	1,935	0	1,935	144	2,079
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	50	60	56	57	59	58	61	55	59	61	53	71	701	(332)	368	531	1,232
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	3	3	3	3	3	3	3	3	3	3	3	33	0	33	0	34
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	12	14	13	13	14	13	14	13	14	14	12	16	160	0	160	9	169
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.	11	13	13	13	13	13	14	12	13	14	12	16	156	0	156	7	162
11	633.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	6	5	6	63	0	63	4	67
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	5	6	6	6	6	6	7	6	6	7	6	8	76	0	76	5	81
14	641.8 Rental of Building/Real Prop.	2	3	2	2	3	2	3	2	3	3	2	3	30	0	30	15	45
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	8	7	7	8	8	8	7	8	8	7	9	92	0	92	16	107
18	657.8 Insurance - General Liability	8	9	9	9	9	9	9	8	9	9	8	11	107	0	107	12	119
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	63	65	66	68
20	659.8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	5	6	63	0	63	3	65
21	660.8 Advertising Expense	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	403	403
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	59	70	66	67	69	68	71	64	69	72	62	83	822	0	822	51	873
26	**TOTAL WATER A&G EXPENSES**	305	362	342	346	359	351	369	333	358	371	321	429	4,247	(269)	3,978	1,266	5,513

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,935	144	2,079
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	701	531	1,232
31	**TOTAL WATER A&G LABOR COSTS**	2,636	675	3,310

0393

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

Company: SSU / Martin / Fox Run

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	17,051	0	17,051	17,051	0	0	47	75	(12)	17,161	858	0	968	18,019
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	4,963	(1,717)	3,246	4,963	(1,717)	0	12	10	0	3,269	119	833	(743)	4,220
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	4,129	0	4,129	4,129	0	0	0	3	0	4,133	0	0	3	4,133
6 616.1-8 Fuel for Power Purchased	279	0	279	279	0	0	0	0	0	279	10	0	10	289
7 618.1-8 Chemicals	440	0	440	440	0	0	0	0	0	440	16	0	16	456
8 620.1-8 Materials and Supplies	1,293	0	1,293	1,293	0	0	2	11	0	1,306	47	0	61	1,354
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.	156	0	156	156	0	0	1	0	0	156	6	0	7	162
11 633.1-8 Contractual Services - Legal	63	0	63	63	0	0	2	0	0	65	2	0	4	67
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	1,693	0	1,693	1,693	0	0	2	0	0	1,695	62	0	64	1,758
14 641.1-8 Rental of Building/Real Prop.	330	0	330	330	0	0	0	13	0	344	12	0	26	356
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	887	0	887	887	0	0	0	4	0	892	32	0	37	924
17 656.1-8 Insurance - Vehicle	92	0	92	92	0	0	2	9	0	104	4	0	16	107
18 657.1-8 Insurance - General Liability	107	0	107	107	0	0	2	5	0	114	4	0	12	119
19 658.1-8 Insurance - Workman's Comp.	2	571	573	2	571	0	0	1	0	574	21	0	592	594
20 659.1-8 Insurance - Other	63	0	63	63	0	0	0	0	0	63	2	0	3	65
21 660.1-8 Advertising Expense	7	0	7	7	0	0	0	0	0	7	0	0	0	7
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	403	0	0	0	403	0	0	403	403
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	168	0	168	168	0	0	0	11	0	179	0	0	11	179
25 675.1-8 Miscellaneous Expenses	867	0	867	867	0	0	13	11	0	891	32	0	57	924
26 TOTAL WATER O&M EXPENSES	32,590	(1,146)	31,445	32,590	(1,146)	403	86	153	(12)	32,076	1,226	833	1,546	34,137

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.

0394

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

Company: SSU / Martin / Fox Run

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	14,469		14,469	14,469						14,469	723		723	15,192
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	4,077	(1,322)	2,755	4,077	(1,322)					2,755	100		(1,222)	2,855
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	4,096		4,096	4,096						4,096			0	4,096
6 616.1-6 Fuel for Power Purchased	279		279	279						279	10		10	289
7 618.1-6 Chemicals	440		440	440						440	16		16	456
8 620.1-6 Materials and Supplies	1,127		1,127	1,127						1,127	41		41	1,167
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	1,617		1,617	1,617						1,617	59		59	1,676
14 641.1-6 Rental of Building/Real Prop.	300		300	300						300	11		11	311
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	886		886	886						886	32		32	918
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	486	486	0	486					486	18		504	504
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	44		44	44						44	2		2	46
26 TOTAL WATER DIRECT O&M EXPENSES	27,334	(836)	26,499	27,334	(836)	0	0	0	0	26,499	1,011	0	176	27,510

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: Workmen'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 / Martin / Fox Run

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	647		647	647				72	(6)	712	36		101	748
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	185	(62)	123	185	(62)			6		129	5		(52)	133
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	6		6	6				10		16	1		11	17
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		5	0		4	5
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	22	22	0	22			1		22	1		23	23
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	168		168	168				11		179			11	179
25 675.7 Miscellaneous Expenses	1		1	1				4		5	0		4	5
26 TOTAL WATER CUST ACCT EXPENSES	1,009	(41)	968	1,009	(41)	0	0	109	(6)	1,071	42	0	104	1,113

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.

0396

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

Company: SSU / Martin / Fox Run

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. 8 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	1,935		1,935	1,935			47	3	(6)	1,980	99		144	2,079
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	701	(332)	369	701	(332)		12	4		385	14	833	531	1,232
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	33		33	33			0	0		34			0	34
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	160		160	160			2	1		163	6		9	169
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	156		156	156			1	0		156	6		7	162
11 633.8 Contractual Services - Legal	63		63	63			2	0		65	2		4	67
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	76		76	76			2	0		78	3		5	81
14 641.8 Rental of Building/Real Prop.	30		30	30			0	13		44	2		15	45
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		1	1
17 656.8 Insurance - Vehicle	92		92	92			2	9		104	4		16	107
18 657.8 Insurance - General Liability	107		107	107			2	5		114	4		12	118
19 658.8 Insurance - Workman's Comp.	2	63	65	2	63		0	0		65	2		66	68
20 659.8 Insurance - Other	63		63	63			0	0		63	2		3	65
21 660.8 Advertising Expense	7		7	7			0	0		7	0		0	7
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		403	0	0		403			403	403
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	822		822	822			13	7		842	31		51	873
26 TOTAL WATER A&G EXPENSES	4,247	(269)	3,978	4,247	(269)	403	86	44	(6)	4,506	175	833	1,266	5,513

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.

0397

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

Company: SSU / Martin / Fox Run

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	5,749		17,051	11,302	196.58%	8,510	8,541	100.36%
2	603.1-8 Salaries & Wages - Officers, Etc.	15		0	(15)	-100.00%	22	(22)	-100.00%
3	604.1-8 Employee Pensions & Benefits	182		9,246	9,064	1663.78%	269	2,977	1105.05%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	998		4,129	3,131	313.77%	1,477	2,652	179.53%
6	616.1-8 Fuel for Power Purchased	0		279	279	N.A.	0	279	N.A.
7	618.1-8 Chemicals	632		440	(192)	-30.32%	936	(495)	-52.93%
8	620.1-8 Materials and Supplies	762		1,293	531	69.67%	1,128	165	14.62%
9	631.1-8 Contractual Services - Engr.	5		0	(5)	-93.67%	7	(7)	-95.72%
10	632.1-8 Contractual Services - Acct.	90		156	66	72.67%	133	22	16.79%
11	633.1-8 Contractual Services - Legal	37		63	26	70.98%	55	8	15.51%
12	634.1-8 Contractual Services - Mgmt. Fees	17		0	(17)	-100.00%	25	(25)	-100.00%
13	635.1-8 Contractual Services - Other	372		1,693	1,321	355.00%	551	1,142	207.38%
14	641.1-8 Rental of Building/Real Prop.	24		330	306	1275.67%	36	295	829.35%
15	642.1-8 Rental of Equipment	19		1	(18)	-93.98%	28	(27)	-95.93%
16	650.1-8 Transportation Expense	156		887	731	468.90%	231	657	284.33%
17	656.1-8 Insurance - Vehicle	113		92	(21)	-18.80%	167	(76)	-45.15%
18	657.1-8 Insurance - General Liability	198		107	(91)	-46.07%	293	(186)	-63.57%
19	658.1-8 Insurance - Workman's Comp.	100		573	473	472.91%	148	425	287.03%
20	659.1-8 Insurance - Other	23		63	40	171.67%	34	28	83.66%
21	660.1-8 Advertising Expense	0		7	7	N.A.	0	7	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	12		0	(12)	-100.00%	18	(18)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	6		0	(6)	-100.00%	9	(9)	-100.00%
24	670.1-8 Bad Debt Expense	20		168	148	738.35%	30	138	466.35%
25	675.1-8 Miscellaneous Expenses	1,245		867	(378)	-30.35%	1,843	(976)	-52.95%
26	**TOTAL WATER O&M EXPENSES**	**10,775**		**31,445**	**20,670**	**191.83%**	**15,950**	**15,495**	**97.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,757**		**31,445**	**20,688**	**192.32%**	**15,923**	**15,522**	**48.36%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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 / Martin / Fox Run

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) %
1	601.1-6 Salaries & Wages - Employees	4,417		14,469	10,052	227.57%	6,536	7,930	121.29%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			2,755	2,755	N.A.	0	2,755	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	983		4,096	3,113	316.70%	1,455	2,641	181.50%
6	616.1-6 Fuel for Power Purchased			279	279	N.A.	0	279	N.A.
7	618.1-6 Chemicals	632		440	(192)	-30.32%	936	(495)	-52.93%
8	620.1-6 Materials and Supplies	752		1,127	375	49.81%	1,113	13	1.21%
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	357		1,617	1,260	352.96%	528	1,089	206.00%
14	641.1-6 Rental of Building/Real Prop.			300	300	N.A.	0	300	N.A.
15	642.1-6 Rental of Equipment	19		0	(19)	-100.00%	28	(28)	-100.00%
16	650.1-6 Transportation Expense	151		886	735	486.54%	224	662	296.24%
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.			486	486	N.A.	0	486	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	251		44	(207)	-82.40%	372	(327)	-88.11%
26	**TOTAL WATER O&M EXPENSES**	**7,562**		**28,499**	**18,937**	**250.42%**	**11,194**	**15,305**	**136.73%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,562**		**28,499**	**18,937**	**250.42%**	**11,194**	**15,305**	**57.76%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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 / Martin / Fox Run

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	744		647	(97)	-13.00%	1,101	(454)	-41.23%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			123	123	N.A.	0	123	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	8		6	(2)	-22.26%	12	(6)	-47.48%
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.			22	22	N.A.	0	22	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	20		168	148	738.35%	30	138	466.35%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	772		968	196	25.44%	1,143	(174)	-15.26%
27	**SUBTOTAL (less accts. 666 & 667)**	772		968	196	25.44%	1,143	(174)	-15.01%
28	**Average ERC's**	70		90	20	28.57%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		48.03%			

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 / Martin / Fox Run

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	598		1,935	1,347	229.07%	870	1,065	122.31%
2	603.8 Salaries & Wages - Officers, Etc.	15		0	(15)	-100.00%	22	(22)	-100.00%
3	604.8 Employee Pensions & Benefits	182		368	186	102.43%	269	99	36.75%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	15		33	18	121.80%	22	11	49.84%
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		160	158	7904.86%	3	157	5307.76%
9	631.8 Contractual Services - Engr.	5		0	(5)	-93.67%	7	(7)	-95.72%
10	632.8 Contractual Services - Acct.	90		156	66	72.87%	133	22	16.70%
11	633.8 Contractual Services - Legal	37		63	26	70.96%	55	8	15.51%
12	634.8 Contractual Services - Mgmt. Fees	17		0	(17)	-100.00%	25	(25)	-100.00%
13	635.8 Contractual Services - Other	15		76	61	403.50%	22	53	240.14%
14	641.8 Rental of Building/Real Prop.	24		30	6	25.67%	36	(5)	-15.10%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	5		1	(4)	-83.88%	7	(7)	-89.11%
17	656.8 Insurance - Vehicle	113		92	(21)	-18.80%	167	(76)	-45.15%
18	657.8 Insurance - General Liability	198		107	(91)	-46.07%	293	(186)	-63.57%
19	658.8 Insurance - Workman's Comp.	100		65	(35)	-34.99%	148	(83)	-56.08%
20	659.8 Insurance - Other	23		63	40	171.87%	34	28	83.66%
21	660.8 Advertising Expense			7	7	N.A.	0	7	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	12		0	(12)	-100.00%	18	(18)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	6		0	(6)	-100.00%	9	(9)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	994		822	(172)	-17.33%	1,471	(650)	-44.15%
26	**TOTAL WATER O&M EXPENSES**	**2,441**		**3,978**	**1,537**	**62.97%**	**3,813**	**165**	**10.09%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,423**		**3,978**	**1,555**	**64.18%**	**3,587**	**391**	**9.94%**
28	**Average ERC's**	**70**		**90**	**20**	**28.57%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**48.03%**			

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 / Martin / Fox Run
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	8,541	100.36%	
2	603.1-S Salaries & Wages - Officers, Etc.	(22)	-100.00%	
3	604.1-S Employee Pensions & Benefits	2,977	1105.05%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	2,652	179.53%	
6	616.1-S Fuel for Power Purchased	279	N.A.	
7	618.1-S Chemicals	(495)	-52.93%	
8	620.1-S Materials and Supplies	185	14.62%	
9	631.1-S Contractual Services - Engr.	(7)	-95.72%	
10	632.1-S Contractual Services - Acct.	22	16.79%	
11	633.1-S Contractual Services - Legal	8	15.51%	
12	634.1-S Contractual Services - Mgmt. Fees	(25)	-100.00%	
13	635.1-S Contractual Services - Other	1,142	207.38%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	295	829.35%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(27)	-95.93%	
16	650.1-S Transportation Expense	657	284.33%	
17	656.1-S Insurance - Vehicle	(76)	-45.15%	
18	657.1-S Insurance - General Liability	(186)	-63.57%	
19	658.1-S Insurance - Workman's Comp.	425	287.03%	
20	659.1-S Insurance - Other	28	83.66%	
21	660.1-S Advertising Expense	7	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(18)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(9)	-100.00%	
24	670.1-S Bad Debt Expense	138	466.35%	
25	675.1-S Miscellaneous Expenses	(976)	-52.95%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	15,495	97.15%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Martin / Fox Run

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 / Martin / Fox Run

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
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$1,614
50	Total Projected Rate Case Expense	1,772,200	1,614
52	**Annual Amortization Over 4 Years**	**$443,050**	**$403**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	92
57	% of Total	100%	0.0910%
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 / Martin / Fox Run

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 / Martin / Fox Run

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 / Martin / Fox Run

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	130	40	2.50%	3	0	3
4	339.1 Other Plant & Misc.	57	25	4.00%	2	0	2
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	3,018	0	N.A.	0	0	0
7	304.2 Structures & Improvements	12,174	33	3.03%	369	0	369
8	305.2 Collect. & Impound.	6	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	67	30	3.33%	2	0	2
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	14	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	7	20	5.00%	0	0	0
14	311.2 Pumping Equipment	95,988	20	5.00%	4,799	0	4,799
15	339.2 Other Plant & Misc.	(9)	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	10,541	33	3.03%	319	0	319
19	320.3 Water Treatment Eq.	92,554	22	4.55%	4,207	0	4,207
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	225	37	2.70%	6	0	6
25	331.4 Transm. & Distribution	69,482	43	2.33%	1,616	0	1,616
26	333.4 Services	10,390	40	2.50%	260	0	260
27	334.4 Meters & Meter Insallation	7,156	20	5.00%	358	0	358
28	335.4 Hydrants	43	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	3	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	483	0	N.A.	0	0	0
32	304.5 Structures & Improvements	2,400	40	2.50%	60	0	60
33	340.5 Office Furniture & Equipment	1,231	15	6.67%	82	0	82
34	340.51 Computer Equipment	1,902	6	16.67%	317	0	317
35	341.5 Transportation Equipment	1,635	6	16.67%	273	0	273
36	342.5 Stores Equipment	13	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	620	16	6.25%	39	0	39
38	344.5 Laboratory Equipment	137	15	6.67%	9	0	9
39	345.5 Power Operated Equipment	808	12	8.33%	67	0	67
40	346.5 Communication Equipment	255	10	10.00%	25	0	25
41	347.5 Miscellaneous Equipment	86	15	6.67%	6	0	6
42	348.5 Other Tangible Plant	68	10	10.00%	7	0	7
43							
44	**INTANGIBLE PLANT**	187		2.96%	6	0	6
45	**SUPPLY & PUMPING**	111,265		4.65%	5,171	0	5,171
46	**WATER TREATMENT PLANT**	103,096		4.39%	4,526	0	4,526
47	**TRANSM. & DISTRIBUTION**	87,299		2.57%	2,241	0	2,241
48	**GENERAL PLANT**	9,638		9.19%	886	0	886
49							
51	**TOTAL DEPRECIATION EXPENSE**	311,485		4.12%	12,829	0	12,829
52	**AMORTIZATION OF CIAC**				(2,751)	0	(2,751)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				10,078	0	10,078

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Martin / Fox Run

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	4.59%	0	0	0
2 Line/Main Extension Fees	99,497	2.33%	2,314	0	2,314
3 Meter Installation Fees	6,525	5.00%	326	0	326
4 Contributed Lines	4,496	2.33%	105	0	105
5 Cont. Prty. Other Than Lines	0	4.00%	0	0	0
6 Service Installation Fees	252	2.50%	6	0	6
7 TOTAL WATER CIAC AMORT. EXPENSE	110,770		2,751	0	2,751

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 / Martin / Fox Run

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	12,174	369	3.03%
3	305.2 Collect. & Impound.	6	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	67	2	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	14	0	2.86%
8	310.2 Power Generation Eq.	7	0	5.00%
9	311.2 Pumping Equipment	95,988	4,799	5.00%
10	339.2 Other Plant & Misc.	(9)	(0)	4.00%
11	304.3 Structures & Improvements	10,541	319	3.03%
12	320.3 Water Treatment Eq.	92,554	4,207	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	225	6	2.70%
15	**COMPOSITE RATE**	211,567	9,704	4.59%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	69,482	1,616	2.33%
19	335.4 Hydrants	43	1	2.22%
20	339.4 Other Plant & Misc.	3	0	4.00%
21	**COMPOSITE RATE**	69,528	1,617	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	7,156	358	5.00%
24	***COMPOSITE RATE***	7,156	358	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	10,390	260	2.50%
27	**COMPOSITE RATE**	10,390	260	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	211,567	9,704	4.59%
30	Line / Main Extension Fees & Contri. lines (Line 21)	69,528	1,617	2.33%
31	Meter Installation Fees (Line 24)	7,156	358	5.00%
32	Service Installation Fees (Line 27)	10,390	260	2.50%
33	**COMPOSITE RATE**	298,640	11,938	4.00%

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 / Martin / Fox Run
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	3	0	3	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	369	0	369	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	2	0	2	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	4,799	0	4,799	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	319	0	319	0.00%	0
19 320.3 Water Treatment Eq.	4,207	0	4,207	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	6	0	6	0.00%	0
25 331.4 Transm. & Distribution	1,616	104	1,511	0.00%	0
26 333.4 Services	260	0	260	0.00%	0
27 334.4 Meters & Meter Installation	358	0	358	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	60	0	60	0.00%	0
33 340.5 Office Furniture & Equipment	82	0	82	0.00%	0
34 340.51 Computer Equipment	317	0	317	0.00%	0
35 341.5 Transportation Equipment	273	0	273	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	39	0	39	0.00%	0
38 344.5 Laboratory Equipment	9	0	9	0.00%	0
39 345.5 Power Operated Equipment	67	0	67	0.00%	0
40 346.5 Communication Equipment	25	0	25	0.00%	0
41 347.5 Miscellaneous Equipment	6	0	6	0.00%	0
42 348.5 Other Tangible Plant	7	0	7	0.00%	0
43					
44 **INTANGIBLE PLANT**	6	0	6		0
45 **SUPPLY & PUMPING**	5,171	0	5,171		0
46 **WATER TREATMENT PLANT**	4,526	0	4,526		0
47 **TRANSM. & DISTRIBUTION**	2,241	105	2,136		0
48 **GENERAL PLANT**	886	0	886		0
49					
51 **TOTAL**	12,829	105	12,725		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 / Martin / Fox Run
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:	658	313	971	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	658	326	984		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	1,471	1,471		
6		0	0	0		
7	TOTAL	0	1,471	1,471		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		2,351	0	2,351		
11		0	0	0		
12	TOTAL	2,351	0	2,351		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	3,009	1,784	4,793		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	3,009	1,797	4,807		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 / Martin / Fox Run
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	14,633	6,944	21,577	14,633	7,244	21,877	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	32,590	(1,146)	31,445	32,590	1,546	34,137	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	10,078	0	10,078	10,078	0	10,078	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	3,009	1,797	4,807	3,009	1,797	4,807	B-15 (W)	-
8 Pre Tax Operating Expenses	45,678	652	46,330	45,678	3,344	49,022	-	-
9 TOTAL PRE-TAX INCOME	(31,046)	6,293	(24,753)	(31,046)	3,901	(27,145)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(31,046)	6,293	(24,753)	(31,046)	3,901	(27,145)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	186,809	(4,010)	184,799	186,809	(3,674)	185,135	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	10,951	(233)	10,718	10,951	(213)	10,738	-	-
17 Total Taxable Income	(41,996)	6,525	(35,471)	(41,996)	4,114	(37,882)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(15,803)	2,455	(13,348)	(15,803)	1,548	(14,255)	-	-
20 Less:								
21 Parent Debt Adjustment	737	0	737	737	0	737	C-9 (W)	-
22 Investment Tax Credit	146	0	146	146	0	146	C-8 (W)	-
23 TOTAL INCOME TAXES	(16,687)	2,455	(14,231)	(16,687)	1,548	(15,138)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Martin / Fox Run

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

Friendly Center - 556

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Friendly Center
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	13,967	9	13,976	A-5 (W)
2	Utility Land & Land Rights	239	0	239	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(4,720)	(10)	(4,731)	A-9 (W)
6	CIAC	(2,368)	0	(2,368)	A-12 (W)
7	Accumulated Amortization of CIAC	861	0	861	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	(145)	0	(145)	C-7 (W)
12	Working Capital Allowance	603	45	648	A-17 (W)
13	TOTAL WATER RATE BASE	8,437	44	8,480	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Friendly Center
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	13,967	9	13,976	A-5 (W)
2 Utility Land & Land Rights	239	0	239	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(4,720)	(10)	(4,731)	A-9 (W)
6 CIAC	(2,368)	0	(2,368)	A-12 (W)
7 Accumulated Amortization of CIAC	861	0	861	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	(145)	0	(145)	C-7 (W)
12 Working Capital Allowance	603	(17)	585	A-17 (W)
13 **TOTAL WATER RATE BASE**	8,437	(19)	8,418	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Friendly Center

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.	(110)	127	9	A-5 (W)
3					
4	2.				
5					
6					
7		(110)	127	9	
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.	15	15	15	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(50)	(25)	
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		15	(35)	(10)	
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 / Friendly Center

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).	(17)	(17)	(17)	A-17 (W)
38					
39	2.				
40					
41					
42		(17)	(17)	(17)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	45	45	45	A-17 (W)
45					
46	2.				
47					
48					
49		45	45	45	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(112)	74	(19)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(50)	137	44	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Friendly Center

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**	**6,969**
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**	**6,969**
38	1985 Additions	1,393
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,393
42	**12/31/85 BALANCE**	**8,362**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Friendly Center

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**	8,362
2	1986 Additions	4,931
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,931
6	**12/31/86 BALANCE**	13,293
7	1987 Additions	610
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	610
11	**12/31/87 BALANCE**	13,903
12	1988 Additions	1,233
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,233
16	**12/31/88 BALANCE**	15,136
17	1989 Additions	685
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	685
21	**12/31/89 BALANCE**	15,821
22	1990 Additions (A/C 101)	(100)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(100)
27	**12/31/90 BALANCE**	15,721
28	1990 General Plant Reallocation Adjustments *	(1,491)
29	**12/31/90 ADJUSTED BALANCE**	14,230
30	1991 Additions (A/C 101)	(47)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	127
34	1991 Net Additions	80
35	**12/31/91 BALANCE**	14,310

* 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 / Friendly Center

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	110	(237)	0	(127)	(110)	127	(0)	(9)	9	(0)
3 302.1 Franchises	107	0	0	107	0	0	107	107	0	107
4 339.1 Other Plant & Misc.	34	0	0	34	0	0	34	34	0	34
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	5	0	0	5	0	0	5	5	0	5
7 304.2 Structures & Improvements	1,339	0	0	1,339	0	0	1,339	1,339	0	1,339
8 305.2 Collect. & Impound.	144	0	0	144	0	0	144	144	0	144
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	30	0	0	30	0	0	30	30	0	30
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	5	0	0	5	0	0	5	5	0	5
13 310.2 Power Generation Eq.	2	0	0	2	0	0	2	2	0	2
14 311.2 Pumping Equipment	3,700	0	0	3,700	0	0	3,700	3,700	0	3,700
15 339.2 Other Plant & Misc.	(2)	0	0	(2)	0	0	(2)	(2)	0	(2)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	129	0	0	129	0	0	129	129	0	129
18 304.3 Structures & Improvements	51	0	0	51	0	0	51	51	0	51
19 320.3 Water Treatment Eq.	1,805	0	0	1,805	0	0	1,805	1,805	0	1,805
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	170	0	0	170	0	0	170	170	0	170
25 331.4 Transm. & Distribution	1,958	0	0	1,958	0	0	1,958	1,958	0	1,958
26 333.4 Services	936	0	0	936	0	0	936	936	0	936
27 334.4 Meters & Meter Insallation	1,614	30	0	1,644	0	0	1,644	1,629	0	1,629
28 335.4 Hydrants	20	0	0	20	0	0	20	20	0	20
29 339.4 Other Plant & Misc.	58	0	0	58	0	0	58	58	0	58
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	107	(4)	0	103	0	0	103	105	0	105
32 304.5 Structures & Improvements	515	13	0	528	0	0	528	522	0	522
33 340.5 Office Furniture & Equipme	265	4	0	270	0	0	270	268	0	268
34 340.51 Computer Equipment	350	127	0	477	0	0	477	414	0	414
35 341.5 Transportation Equipment	342	26	0	369	0	0	369	355	0	355
36 342.5 Stores Equipment	3	1	0	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	136	(3)	0	133	0	0	133	135	0	135
38 344.5 Laboratory Equipment	29	2	0	31	0	0	31	30	0	30
39 345.5 Power Operated Equipment	183	(16)	0	168	0	0	168	176	0	176
40 346.5 Communication Equipment	53	4	0	58	0	0	58	55	0	55
41 347.5 Miscellaneous Equipment	17	4	0	21	0	0	21	19	0	19
42 348.5 Other Tangible Plant	14	1	0	15	0	0	15	15	0	15
43										
44 **INTANGIBLE PLANT**	251	(237)	0	14	(110)	127	141	132	9	141
45 **SUPPLY & PUMPING**	5,223	0	0	5,223	0	0	5,223	5,223	0	5,223
46 **WATER TREATMENT PLANT**	1,985	0	0	1,985	0	0	1,985	1,985	0	1,985
47 **TRANSM. & DISTRIBUTION**	4,756	30	0	4,786	0	0	4,786	4,771	0	4,771
48 **GENERAL PLANT**	2,015	160	0	2,175	0	0	2,175	2,095	0	2,095
49										
50 **TOTAL PLANT IN SERVICE**	14,230	(47)	0	14,183	(110)	127	14,310	14,206	9	14,215
51 **LAND & LAND RIGHTS**	241	(4)	0	237	0	0	237	239	0	239
52 **TOTAL PIS LESS LAND**	13,989	(43)	0	13,946	(110)	127	14,073	13,967	9	13,976

*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 / Lake / Friendly Center

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	107	0	0	107	0%	0
4 339.1 Other Plant & Misc.	34	0	0	34	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	5	0	0	5	0%	0
7 304.2 Structures & Improvements	1,339	0	0	1,339	0%	0
8 305.2 Collect. & Impound.	144	0	0	144	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	30	0	0	30	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	5	0	0	5	0%	0
13 310.2 Power Generation Eq.	2	0	0	2	0%	0
14 311.2 Pumping Equipment	3,700	0	0	3,700	0%	0
15 339.2 Other Plant & Misc.	(2)	0	0	(2)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	129	0	0	129	0%	0
18 304.3 Structures & Improvements	51	0	0	51	0%	0
19 320.3 Water Treatment Eq.	1,805	0	0	1,805	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. Reservlors	170	0	0	170	0%	0
25 331.4 Transm. & Distribution	1,958	0	0	1,958	0%	0
26 333.4 Services	936	0	0	936	0%	0
27 334.4 Meters & Meter Insallation	1,629	0	0	1,629	0%	0
28 335.4 Hydrants	20	0	0	20	0%	0
29 339.4 Other Plant & Misc.	58	0	0	58	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	105	0	0	105	0%	0
32 304.5 Structures & Improvements	522	0	0	522	0%	0
33 340.5 Office Furniture & Equipment	268	0	0	268	0%	0
34 340.51 Computer Equipment	414	0	0	414	0%	0
35 341.5 Transportation Equipment	355	0	0	355	0%	0
36 342.5 Stores Equipment	3	0	0	3	0%	0
37 343.5 Tools, Shop & Garage	135	0	0	135	0%	0
38 344.5 Laboratory Equipment	30	0	0	30	0%	0
39 345.5 Power Operated Equipment	176	0	0	176	0%	0
40 346.5 Communication Equipment	55	0	0	55	0%	0
41 347.5 Miscellaneous Equipment	19	0	0	19	0%	0
42 348.5 Other Tangible Plant	15	0	0	15	0%	0
43						
44 **INTANGIBLE PLANT**	141	0	0	141		0
45 **SUPPLY & PUMPING**	5,223	0	0	5,223		0
46 **WATER TREATMENT PLANT**	1,985	0	0	1,985		0
47 **TRANSM. & DISTRIBUTION**	4,771	0	0	4,771		0
48 **GENERAL PLANT**	2,095	0	0	2,095		0
49						
50 **TOTAL PLANT IN SERVICE**	14,215	0	0	14,215		0
51 **LAND & LAND RIGHTS**	239	0	0	239		0
52 **TOTAL PIS LESS LAND**	13,976	0	0	13,976		0
53	**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Friendly Center
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 / Lake / Friendly Center

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**	1,569
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**	1,569
38	1985 Additions	340
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	340
42	**12/31/85 BALANCE**	1,909

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Friendly Center

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**	1,909
2	1986 Additions	483
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	483
6	**12/31/86 BALANCE**	2,392
7	1987 Additions	613
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	613
11	**12/31/87 BALANCE**	3,005
12	1988 Additions	661
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	661
16	**12/31/88 BALANCE**	3,666
17	1989 Additions	726
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	726
21	**12/31/89 BALANCE**	4,392
22	1990 Additions	719
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	719
26	**12/31/90 BALANCE**	5,111
27	1990 General Plant Reallocation Adjustments *	(724)
28	**12/31/90 ADJUSTED BALANCE**	4,387
29	1991 Additions	667
30	1991 Retirements	0
31	1991 Adjustments	35
32	1991 Net Additions	703
33	**12/31/91 BALANCE**	5,090

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Friendly Center
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	15	(0)	15	(15)	(15)	(0)	15	(15)	(0)
3 302.1 Franchises	18	3	20	0	0	20	19	0	19
4 339.1 Other Plant & Misc.	3	1	4	0	0	4	4	0	4
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	521	41	561	0	0	561	541	0	541
8 305.2 Collect. & Impound.	17	3	20	0	0	20	18	0	18
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	5	1	6	0	0	6	6	0	6
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.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	1,017	185	1,202	0	0	1,202	1,110	0	1,110
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	14	2	15	0	0	15	14	0	14
19 320.3 Water Treatment Eq.	515	82	597	0	0	597	556	0	556
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	97	5	101	0	0	101	99	0	99
25 331.4 Transm. & Distribution	600	46	645	0	0	645	622	0	622
26 333.4 Services	202	23	226	0	0	226	214	0	214
27 334.4 Meters & Meter Insallation	686	81	767	0	0	767	726	0	726
28 335.4 Hydrants	2	0	3	0	0	3	3	0	3
29 339.4 Other Plant & Misc.	17	2	20	0	0	20	18	0	18
30 GENERAL PLANT									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	68	13	81	0	0	81	75	0	75
33 340.5 Office Furniture & Equipment	86	18	104	0	0	104	95	0	95
34 340.51 Computer Equipment	44	69	113	0	50	163	78	25	104
35 341.5 Transportation Equipment	217	59	276	0	0	276	246	0	246
36 342.5 Stores Equipment	1	0	1	0	0	1	1	0	1
37 343.5 Tools, Shop & Garage	61	8	70	0	0	70	66	0	66
38 344.5 Laboratory Equipment	13	2	15	0	0	15	14	0	14
39 345.5 Power Operated Equipment	140	15	155	0	0	155	148	0	148
40 346.5 Communication Equipment	21	6	26	0	0	26	23	0	23
41 347.5 Miscellaneous Equipment	3	1	4	0	0	4	4	0	4
42 348.5 Other Tangible Plant	6	1	7	0	0	7	7	0	7
43									
44 INTANGIBLE PLANT	36	4	40	(15)	(15)	25	38	(15)	23
45 SUPPLY & PUMPING	1,560	230	1,789	0	0	1,789	1,674	0	1,674
46 WATER TREATMENT PLANT	529	84	612	0	0	612	570	0	570
47 TRANSM. & DISTRIBUTION	1,604	158	1,762	0	0	1,762	1,683	0	1,683
48 GENERAL PLANT	659	193	851	0	50	902	755	25	780
49									
50 TOTAL WATER ACCUM. DEP.	4,387	667	5,054	(15)	35	5,090	4,720	10	4,731

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Friendly Center

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	19	0	19	0%	0
4 339.1 Other Plant & Misc.	4	0	4	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	541	0	541	0%	0
8 305.2 Collect. & Impound.	18	0	18	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	6	0	6	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.	0	0	0	0%	0
14 311.2 Pumping Equipment	1,110	0	1,110	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	14	0	14	0%	0
19 320.3 Water Treatment Eq.	556	0	556	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	99	0	99	0%	0
25 331.4 Transm. & Distribution	622	0	622	0%	0
26 333.4 Services	214	0	214	0%	0
27 334.4 Meters & Meter Installation	726	0	726	0%	0
28 335.4 Hydrants	3	0	3	0%	0
29 339.4 Other Plant & Misc.	18	0	18	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	75	0	75	0%	0
33 340.5 Office Furniture & Equipment	95	0	95	0%	0
34 340.51 Computer Equipment	104	0	104	0%	0
35 341.5 Transportation Equipment	246	0	246	0%	0
36 342.5 Stores Equipment	1	0	1	0%	0
37 343.5 Tools, Shop & Garage	66	0	66	0%	0
38 344.5 Laboratory Equipment	14	0	14	0%	0
39 345.5 Power Operated Equipment	148	0	148	0%	0
40 346.5 Communication Equipment	23	0	23	0%	0
41 347.5 Miscellaneous Equipment	4	0	4	0%	0
42 348.5 Other Tangible Plant	7	0	7	0%	0
43					
44 **INTANGIBLE PLANT**	23	0	23		0
45 **SUPPLY & PUMPING**	1,674	0	1,674		0
46 **WATER TREATMENT PLANT**	570	0	570		0
47 **TRANSM. & DISTRIBUTION**	1,683	0	1,683		0
48 **GENERAL PLANT**	780	0	780		0
49					
50 TOTAL	4,731	0	4,731		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 / Lake / Friendly Center

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**	1,868
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**	1,868
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	1,868

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Friendly Center

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**	1,868
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	1,868
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	1,868
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	1,868
17	1989 Additions	275
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	275
21	**12/31/89 BALANCE**	2,143
22	1990 Additions	225
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	225
26	**12/31/90 BALANCE**	2,368
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	2,368

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

Company: SSU / Lake / Friendly Center
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	1,868	0	1,868	0	0	1,868	1,868	0	1,868
3	Meter Installation Fees	500	0	500	0	0	500	500	0	500
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	2,368	0	2,368	0	0	2,368	2,368	0	2,368

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Friendly Center

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**	429
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**	429
38	1985 Additions	64
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	64
42	**12/31/85 BALANCE**	493

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Friendly Center

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**	493
2	1986 Additions	64
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	64
6	**12/31/86 BALANCE**	557
7	1987 Additions	64
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	64
11	**12/31/87 BALANCE**	621
12	1988 Additions	69
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	69
16	**12/31/88 BALANCE**	690
17	1989 Additions	73
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	73
21	**12/31/89 BALANCE**	763
22	1990 Additions	64
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	64
26	**12/31/90 BALANCE**	827
27	1991 Additions	69
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	69
31	**12/31/91 BALANCE**	896

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Friendly Center

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	793	44	838	0	0	838	815	0	815
3 Meter Installation Fees	33	25	58	0	0	58	46	0	46
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	827	69	896	0	0	896	861	0	861

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Friendly Center

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 / Friendly Center

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 / Lake / Friendly Center

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 / Friendly Center
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	4,820	(137)	4,684	4,820	364	5,184	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	603	(17)	585	603	45	648	

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	206,668,463	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	384,878	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

(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 / Lake / Friendly Center

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. ##### ENDED //**	0	**BALANCE PER ORDER NO. ##### 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

Friendly Center - 556

Lake County (SSU)

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

Company: **SSU / Lake / *Friendly Center***
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	3,522	(0)	3,522	4,150	7,672	117.84%	B-4, B-3 (W)
3 Other Revenues	15	10	25	0	25		B-4 (W)
4 **TOTAL OPERATING REVENUES**	3,537	10	3,547	4,150	7,697		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	4,820	364	5,184	0	5,184		B-5 (W)
6 Depreciation, net of CIAC Amort.	598	0	598	0	598		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	349	169	517	187	704		B-15, B-3 (W)
9 Provision For Income Taxes	(1,064)	(198)	(1,261)	1,491	230		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	4,703	335	5,038	1,678	6,716		
11 **NET OPERATING INCOME:**	(1,166)	(325)	(1,491)	2,472	981		
12 **RATE BASE**	8,437		8,480		8,480		A-1 (W)
13 **RATE OF RETURN**	-13.82%		-17.58%		11.57%		D-1 (W)

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

Company: SSU / Lake / Friendly Center
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	3,522	(0)	3,522	3,694	7,216	104.89%	B-4, B-3 (W)
3 Other Revenues	15	0	15	0	15		B-4 (W)
4 **TOTAL OPERATING REVENUES**	3,537	(0)	3,537	3,694	7,231		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	4,820	(137)	4,684	0	4,684		B-5 (W)
6 Depreciation, net of CIAC Amort.	598	0	598	0	598		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	349	168	517	166	683		B-15, B-3 (W)
9 Provision For Income Taxes	(1,064)	(12)	(1,076)	1,328	252		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	4,703	20	4,723	1,494	6,217		
11 **NET OPERATING INCOME:**	(1,166)	(20)	(1,186)	2,200	1,014		
12 **RATE BASE**	8,437		8,418		8,418		A-1 (W)
13 ***RATE OF RETURN***	-13.82%		-14.09%		12.05%		D-1 (W)

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

Company: SSU / Lake / Friendly Center
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	8,418		8,480		A-1 (W)	-
5	Required Income (L3 x L4)	1,014		981		-	-
6	Adjusted Income under Present Rates	(1,186)		(1,491)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	2,200		2,472		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	3,528		3,964		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	3,694		4,150		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	3,528		3,964		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,328		1,491		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	166		187		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	2,200		2,472			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 / Friendly Center

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.	(0)	10	B-4 (W)
3				
4	2.			
5				
6				
7		(0)	10	
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.	(137)	(137)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		88	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		19	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		33	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(3)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		182	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		181	B-5 (W)
22				
23				
24		(137)	364	
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.	(0)	0	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	168	168	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		168	169	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(12)	(198)	B-16 (W)
48				
49	2.			
50				
51				
52		(12)	(198)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(20)	(325)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Friendly Center
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	3,505	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**	3,505	17	3,522
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	17	0	
16	**SUBTOTAL OTHER WATER SALES**	17	(17)	0
17	**TOTAL WATER SALES**	3,522	(0)	3,522
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	15	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**	15	10	25
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	3,537	(0)	3,537
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	3,537	10	3,547

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 / Friendly Center

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	1,949	123	2,071	1,387	69	1,457	141	22	163	421	31	452
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	573	(2)	571	380	(106)	274	40	(11)	29	152	115	268
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	424	1	425	417	0	417	0	1	1	7	0	7
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	100	4	104	100	4	104	0	0	0	0	0	0
8	620 Materials and Supplies	107	7	114	71	3	74	1	2	4	35	2	37
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	34	1	35	0	0	0	0	0	0	34	1	35
11	633 Contractual Services - Legal	14	1	15	0	0	0	0	0	0	14	1	15
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,178	43	1,222	1,162	42	1,204	0	0	0	16	1	18
14	641 Rental of Building/Real Prop.	7	3	10	0	0	0	0	0	0	7	3	10
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	162	7	168	161	6	167	0	1	1	0	0	0
17	656 Insurance - Vehicle	20	3	23	0	0	0	0	0	0	20	3	23
18	657 Insurance - General Liability	23	3	26	0	0	0	0	0	0	23	3	26
19	658 Insurance - Workman's Comp.	0	68	68	0	48	48	0	5	5	0	14	15
20	659 Insurance - Other	14	1	14	0	0	0	0	0	0	14	1	14
21	660 Advertising Expense	1	0	2	0	0	0	0	0	0	1	0	2
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	88	88	0	0	0	0	0	0	0	88	88
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	36	2	39	0	0	0	36	2	39	0	0	0
25	675 Miscellaneous Expenses	179	12	191	0	0	0	0	1	1	179	11	190
26	TOTAL WATER O&M EXPENSES	4,820	364	5,184	3,678	66	3,743	219	23	242	923	275	1,199
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	1,949	123	2,071	1,387	69	1,457	141	22	163	421	31	452
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	573	(2)	571	380	(106)	274	40	(11)	29	152	115	268
31	TOTAL WATER LABOR COSTS	2,521	121	2,642	1,767	(37)	1,730	181	11	192	573	147	720

0447

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

Company: SSU / Lake / Friendly Center

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	1,949	0	1,949	1,387	0	1,387	141	0	141	421	0	421
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	573	(202)	371	380	(116)	264	40	(14)	27	152	(72)	80
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	424	0	424	417	0	417	0	0	0	7	0	7
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	100	0	100	100	0	100	0	0	0	0	0	0
8	620	Materials and Supplies	107	0	107	71	0	71	1	0	1	35	0	35
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	34	0	34	0	0	0	0	0	0	34	0	34
11	633	Contractual Services - Legal	14	0	14	0	0	0	0	0	0	14	0	14
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,178	0	1,178	1,162	0	1,162	0	0	0	16	0	16
14	641	Rental of Building/Real Prop.	7	0	7	0	0	0	0	0	0	7	0	7
15	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650	Transportation Expense	162	0	162	161	0	161	0	0	0	0	0	0
17	656	Insurance - Vehicle	20	0	20	0	0	0	0	0	0	20	0	20
18	657	Insurance - General Liability	23	0	23	0	0	0	0	0	0	23	0	23
19	658	Insurance - Workman's Comp.	0	65	65	0	47	47	0	5	5	0	14	14
20	659	Insurance - Other	14	0	14	0	0	0	0	0	0	14	0	14
21	660	Advertising Expense	1	0	1	0	0	0	0	0	0	1	0	1
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	36	0	36	0	0	0	36	0	36	0	0	0
25	675	Miscellaneous Expenses	179	0	179	0	0	0	0	0	0	179	0	179
26		TOTAL WATER O&M EXPENSES	4,820	(137)	4,684	3,678	(69)	3,609	219	(9)	211	923	(59)	865
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	1,949	0	1,949	1,387	0	1,387	141	0	141	421	0	421
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	573	(202)	371	380	(116)	264	40	(14)	27	152	(72)	80
31		TOTAL WATER LABOR COSTS	2,521	(202)	2,320	1,767	(116)	1,651	181	(14)	167	573	(72)	501

0448

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

Company: SSU / Lake / Friendly Center
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	601.1-8 Salaries & Wages - Employees	163	227	256	210	251	62	67	103	52	421	58	79	1,949	0	1,949	123	2,071
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	48	68	81	58	69	20	21	32	17	114	19	24	573	(202)	371	(2)	571
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	36	34	27	35	39	36	40	39	36	33	35	34	424	0	424	1	425
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	43	0	29	0	100	0	100	4	104
8	620.1-8 Materials and Supplies	(39)	54	32	4	5	4	4	5	3	25	5	4	107	0	107	7	114
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.	2	3	3	3	3	3	3	3	3	3	3	3	34	0	34	1	35
11	633.1-8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
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	14	917	14	14	33	14	48	67	36	20	1	2	1,178	0	1,178	43	1,222
14	641.1-8 Rental of Building/Real Prop.	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	3	10
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-8 Transportation Expense	12	29	33	15	14	1	1	6	1	46	2	2	162	0	162	7	168
17	656.1-8 Insurance - Vehicle	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	3	23
18	657.1-8 Insurance - General Liability	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23	3	26
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	65	65	68	68
20	659.1-8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	14
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	2
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	88	88
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	3	4	3	3	3	3	3	3	3	3	4	36	0	36	2	39
25	675.1-8 Miscellaneous Expenses	13	15	14	15	15	15	16	14	15	16	14	18	179	0	179	12	191
26	TOTAL WATER O&M EXPENSES	258	1,356	498	363	438	164	210	279	214	698	174	178	4,820	(137)	4,684	364	5,184

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
601.1-8	Salaries & Wages - Employees	1,949	123	2,071
603.1-8	Salaries & Wages - Officers, Etc.	0	0	0
604.1-8	Employee Pensions & Benefits	573	(2)	571
	TOTAL WATER LABOR COSTS	2,521	121	2,642

0449

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Friendly Center
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	125	180	208	165	203	18	19	58	6	373	13	20	1,387	0	1,387	69	1,457
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	35	52	65	42	53	5	5	17	2	98	3	4	380	(116)	264	(106)	274
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	36	33	27	34	38	35	39	39	35	32	35	33	417	0	417	0	417
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	43	0	29	0	100	0	100	4	104
8	620.1-6 Materials and Supplies	(41)	51	29	1	2	1	1	3	0	22	2	0	71	0	71	3	74
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	12	915	12	12	31	12	47	66	34	19	0	0	1,162	0	1,162	42	1,204
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	12	29	33	15	14	1	1	6	1	46	2	2	161	0	161	6	167
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	47	47	48	48
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**	179	1,260	402	270	341	73	113	187	121	599	84	59	3,678	(69)	3,609	66	3,743

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	1,387	69	1,457
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	380	(106)	274
31	**TOTAL WATER DIRECT LABOR COSTS**	1,767	(37)	1,730

0450

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

Company: SSU / Lake / Friendly Center
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	11	14	11	12	10	11	12	10	12	13	16	141	0	141	22	163
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	3	4	3	3	3	3	3	3	3	4	5	40	(14)	27	(11)	29
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	1	0	1	2	4
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	1	1
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	5	5	5
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	3	4	3	3	3	3	3	3	3	3	4	36	0	36	2	39
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
26 TOTAL WATER CUSTOMER ACCOUNTS	12	18	22	18	19	15	17	19	15	18	21	26	219	(9)	211	23	242

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.7 Salaries & Wages - Employees	141	22	163
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	40	(11)	29
31 TOTAL WATER CUST ACCTS LABOR COSTS	181	11	192

0451

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Friendly Center
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	30	36	34	34	36	35	37	33	35	37	32	42	421	0	421	31	452
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	13	12	12	13	13	13	12	13	13	11	15	152	(72)	80	115	268
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	7	0	7	0	7
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	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	2	37
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.	2	3	3	3	3	3	3	3	3	3	3	3	34	0	34	1	35
11	633.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
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	1	1	1	1	1	1	1	1	1	1	2	16	0	16	1	18
14	641.8 Rental of Building/Real Prop.	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	3	10
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.8 Insurance - Vehicle	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	3	23
18	657.8 Insurance - General Liability	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23	3	26
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	14	14	14	15
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	14
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	2
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88	88
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	13	15	14	15	15	15	16	14	15	16	13	18	179	0	179	11	190
26	TOTAL WATER A&G EXPENSES	66	79	74	75	78	76	80	72	78	81	70	93	923	(59)	865	275	1,199

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	421	31	452
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	152	115	268
31	TOTAL WATER A&G LABOR COSTS	573	147	720

0452

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

Company: SSU / Lake / Friendly Center

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	1,949	0	1,949	1,949	0	0	10	16	(3)	1,973	99	0	123	2,071
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	573	(202)	371	573	(202)	0	3	2	0	376	14	181	(2)	571
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	424	0	424	424	0	0	0	1	0	425	0	0	1	425
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	100	0	100	100	0	0	0	0	0	100	4	0	4	104
8 620.1-8 Materials and Supplies	107	0	107	107	0	0	0	2	0	110	4	0	7	114
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.	34	0	34	34	0	0	0	0	0	34	1	0	1	35
11 633.1-8 Contractual Services - Legal	14	0	14	14	0	0	0	0	0	14	1	0	1	15
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	1,178	0	1,178	1,178	0	0	1	0	0	1,179	43	0	43	1,222
14 641.1-8 Rental of Building/Real Prop	7	0	7	7	0	0	0	3	0	9	0	0	3	10
15 642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.1-8 Transportation Expense	162	0	162	162	0	0	0	1	0	162	6	0	7	168
17 656.1-8 Insurance - Vehicle	20	0	20	20	0	0	1	2	0	23	1	0	3	23
18 657.1-8 Insurance - General Liability	23	0	23	23	0	0	0	1	0	25	1	0	3	26
19 658.1-8 Insurance - Workman's Comp.	0	65	65	0	65	0	0	0	0	66	2	0	68	68
20 659.1-8 Insurance - Other	14	0	14	14	0	0	0	0	0	14	0	0	1	14
21 660.1-8 Advertising Expense	1	0	1	1	0	0	0	0	0	1	0	0	0	2
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	88	0	0	0	88	0	0	88	88
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	36	0	36	36	0	0	0	2	0	39	0	0	2	39
25 675.1-8 Miscellaneous Expenses	179	0	179	179	0	0	3	2	0	184	7	0	12	191
26 TOTAL WATER O&M EXPENSES	4,820	(137)	4,684	4,820	(137)	88	19	33	(3)	4,821	182	181	364	5,184

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

0453

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Friendly Center

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	1,387		1,387	1,387						1,387	69		69	1,457
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	380	(116)	264	380	(116)					264	10		(106)	274
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	417		417	417						417			0	417
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	100		100	100						100	4		4	104
8 620.1-6 Materials and Supplies	71		71	71						71	3		3	74
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	1,162		1,162	1,162						1,162	42		42	1,204
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	161		161	161						161	6		6	167
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	47	47	0	47					47	2		48	48
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	3,678	(69)	3,609	3,678	(69)	0	0	0	0	3,609	135	0	66	3,743

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.

0454

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

Company: SSU / Lake / Friendly Center

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	141		141	141				16	(1)	155	8		22	163
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	40	(14)	27	40	(14)			1		28	1		(11)	29
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	1		1	1				2		4	0		2	4
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				1		1	0		1	1
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	5	0	5			0		5	0		5	5
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	36		36	36				2		38			2	38
25 675.7 Miscellaneous Expenses	0		0	0				1		1	0		1	1
26 TOTAL WATER CUST ACCT EXPENSES	219	(9)	211	219	(9)	0	0	24	(1)	233	9	0	23	242

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" (460.120) 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 / Friendly Center

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	421		421	421			10	1	(1)	430	22		31	452
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	152	(72)	80	152	(72)		3	1		84	3	181	115	268
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	7		7	7			0	0		7			0	7
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	35		35	35			0	0		36	1		2	37
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	34		34	34			0	0		34	1		1	35
11 633.8 Contractual Services - Legal	14		14	14			0	0		14	1		1	15
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	16		16	16			1	0		17	1		1	18
14 641.8 Rental of Building/Real Prop.	7		7	7			0	3		9	0		3	10
15 642.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
16 650.8 Transportation Expense	0		0	0			0	0		0	0		0	0
17 656.8 Insurance - Vehicle	20		20	20			1	2		23	1		3	23
18 657.8 Insurance - General Liability	23		23	23			0	1		25	1		3	28
19 658.8 Insurance - Workman's Comp.	0	14	14	0	14		0	0		14	1		14	15
20 659.8 Insurance - Other	14		14	14			0	0		14	0		1	14
21 660.8 Advertising Expense	1		1	1			0	0		1	0		0	2
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		88	0	0		88			88	88
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	179		179	179			3	2		183	7		11	190
26 TOTAL WATER A&G EXPENSES	923	(59)	865	923	(59)	88	19	10	(1)	990	38	181	275	1,199

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 / Friendly Center

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	1,648		1,949	301	18.24%	1,781	168	9.42%
2	603.1-8 Salaries & Wages - Officers, Etc.	28		0	(28)	-100.00%	30	(30)	-100.00%
3	604.1-8 Employee Pensions & Benefits	48		371	323	672.95%	52	319	615.29%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	343		424	81	23.57%	371	53	14.35%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	372		100	(272)	-73.11%	402	(302)	-75.11%
8	620.1-8 Materials and Supplies	157		107	(50)	-31.75%	170	(63)	-36.85%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-98.28%	4	(4)	-98.41%
10	632.1-8 Contractual Services - Acct.	37		34	(3)	-8.59%	40	(6)	-15.40%
11	633.1-8 Contractual Services - Legal	8		14	6	71.91%	9	5	59.06%
12	634.1-8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	13	(13)	-100.00%
13	635.1-8 Contractual Services - Other	174		1,178	1,004	577.15%	188	990	526.63%
14	641.1-8 Rental of Building/Real Prop.	29		7	(22)	-77.39%	31	(25)	-79.06%
15	642.1-8 Rental of Equipment	15		0	(15)	-98.34%	16	(16)	-98.47%
16	650.1-8 Transportation Expense	39		162	123	314.14%	42	119	283.24%
17	656.1-8 Insurance - Vehicle	75		20	(55)	-73.40%	81	(61)	-75.39%
18	657.1-8 Insurance - General Liability	46		23	(23)	-49.53%	50	(26)	-53.30%
19	658.1-8 Insurance - Workman's Comp.	28		65	37	133.83%	30	35	116.39%
20	659.1-8 Insurance - Other	27		14	(13)	-49.65%	29	(16)	-53.41%
21	660.1-8 Advertising Expense	2		1	(1)	-28.34%	2	(1)	-33.68%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	17		0	(17)	-100.00%	18	(18)	-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	19		36	17	91.84%	21	16	77.53%
25	675.1-8 Miscellaneous Expenses	233		179	(54)	-23.22%	252	(73)	-28.94%
26	**TOTAL WATER O&M EXPENSES**	**3,361**		**4,684**	**1,323**	**39.36%**	**3,632**	**1,052**	**28.96%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,344**		**4,684**	**1,340**	**40.07%**	**3,614**	**1,070**	**22.05%**
28	**Average ERC's**	**23**		**20**	**(3)**	**-13.04%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**8.06%**			

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 / Friendly Center

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	1,275		1,387	112	8.80%	1,378	9	0.69%
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		264	264	N.A.	0	264	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	330		417	87	26.25%	357	60	16.83%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	372		100	(272)	-73.11%	402	(302)	-75.11%
8	620.1-6 Materials and Supplies	157		71	(86)	-54.78%	170	(99)	-58.16%
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		1,162	1,162	N.A.	0	1,162	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	2		0	(2)	-100.00%	2	(2)	-100.00%
16	650.1-6 Transportation Expense	35		161	126	360.34%	38	123	326.00%
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		47	47	N.A.	0	47	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	2		0	(2)	-100.00%	2	(2)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**2,173**		**3,609**	**1,436**	**66.06%**	**2,348**	**1,260**	**53.68%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,173**		**3,609**	**1,436**	**66.06%**	**2,348**	**1,260**	**34.93%**
28	**Average ERC's**	**23**		**20**	**(3)**	**-13.04%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**8.06%**			

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 / Friendly Center

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 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	180		141	(39)	-21.83%	195	(54)	-27.66%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		27	27	N.A.	0	27	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		1	1	N.A.	0	1	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	2		0	(2)	-89.11%	2	(2)	-89.93%
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		5	5	N.A.	0	5	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	19		36	17	91.84%	21	16	77.53%
25	675.7 Miscellaneous Expenses	1		0	(1)	-73.85%	1	(1)	-75.80%
26	**TOTAL WATER O&M EXPENSES**	202		211	9	4.22%	218	(6)	-3.56%
27	**SUBTOTAL (less accts. 666 & 667)**	202		211	9	4.22%	218	(6)	-3.69%
28	**Average ERC's**	23		20	(3)	-13.04%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		8.06%			

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 / Friendly Center

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	193		421	228	117.95%	209	212	101.69%
2	603.8 Salaries & Wages - Officers, Etc.	28		0	(28)	-100.00%	30	(30)	-100.00%
3	604.8 Employee Pensions & Benefits	48		80	32	66.86%	52	28	54.41%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	13		7	(6)	-44.36%	14	(7)	-48.51%
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		35	35	N.A.	0	35	N.A.
9	631.8 Contractual Services - Engr.	4		0	(4)	-98.28%	4	(4)	-98.41%
10	632.8 Contractual Services - Acct.	37		34	(3)	-8.59%	40	(6)	-15.40%
11	633.8 Contractual Services - Legal	8		14	6	71.91%	9	5	59.09%
12	634.8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	13	(13)	-100.00%
13	635.8 Contractual Services - Other	174		16	(158)	-90.56%	188	(172)	-91.27%
14	641.8 Rental of Building/Real Prop.	29		7	(22)	-77.39%	31	(25)	-79.08%
15	642.8 Rental of Equipment	13		0	(13)	-98.09%	14	(14)	-98.23%
16	650.8 Transportation Expense	2		0	(2)	-91.24%	2	(2)	-91.89%
17	656.8 Insurance - Vehicle	75		20	(55)	-73.40%	81	(61)	-75.39%
18	657.8 Insurance - General Liability	46		23	(23)	-49.53%	50	(26)	-53.30%
19	658.8 Insurance - Workman's Comp.	28		14	(14)	-49.52%	30	(16)	-53.29%
20	659.8 Insurance - Other	27		14	(13)	-49.65%	29	(16)	-53.41%
21	660.8 Advertising Expense	2		1	(1)	-28.34%	2	(1)	-33.68%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	17		0	(17)	-100.00%	18	(18)	-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	230		179	(51)	-22.33%	249	(70)	-28.12%
26	**TOTAL WATER O&M EXPENSES**	**986**		**865**	**(121)**	**-12.29%**	**1,065**	**(201)**	**-18.84%**
27	**SUBTOTAL (less accts. 666 & 667)**	**969**		**865**	**(104)**	**-10.76%**	**1,047**	**(182)**	**-21.08%**
28	**Average ERC's**	**23**		**20**	**(3)**	**-13.04%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**8.06%**			

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 / Friendly Center
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	168	9.42%	
2	603.1-S Salaries & Wages - Officers, Etc.	(30)	-100.00%	
3	604.1-S Employee Pensions & Benefits	819	615.29%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	53	14.35%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(302)	-75.11%	
8	620.1-S Materials and Supplies	(63)	-36.85%	
9	631.1-S Contractual Services - Engr.	(4)	-98.41%	
10	632.1-S Contractual Services - Acct.	(6)	-15.40%	
11	633.1-S Contractual Services - Legal	5	59.09%	
12	634.1-S Contractual Services - Mgmt. Fees	(13)	-100.00%	
13	635.1-S Contractual Services - Other	990	526.63%	(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.	(25)	-79.08%	
15	642.1-S Rental of Equipment	(16)	-98.47%	
16	650.1-S Transportation Expense	119	283.24%	
17	656.1-S Insurance - Vehicle	(61)	-75.39%	
18	657.1-S Insurance - General Liability	(26)	-53.30%	
19	658.1-S Insurance - Workman's Comp.	35	116.39%	
20	659.1-S Insurance - Other	(16)	-53.41%	
21	660.1-S Advertising Expense	(1)	-33.68%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(18)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	16	77.53%	
25	675.1-S Miscellaneous Expenses	(73)	-28.94%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	1,052	28.96%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Friendly Center

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 / Friendly Center

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	$351
Total Projected Rate Case Expense	1,772,200	351
Annual Amortization Over 4 Years	**$443,050**	**$88**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	20
% of Total	100%	0.0198%
(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 / Lake / Friendly Center

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 / Friendly Center

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 / Friendly Center

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	107	40	2.50%	3	0	3
4	339.1 Other Plant & Misc.	34	25	4.00%	1	0	1
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	5	0	N.A.	0	0	0
7	304.2 Structures & Improvements	1,339	33	3.03%	41	0	41
8	305.2 Collect. & Impound.	144	50	2.00%	3	0	3
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	30	30	3.33%	1	0	1
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	5	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	2	20	5.00%	0	0	0
14	311.2 Pumping Equipment	3,700	20	5.00%	185	0	185
15	339.2 Other Plant & Misc.	(2)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	129	0	N.A.	0	0	0
18	304.3 Structures & Improvements	51	33	3.03%	2	0	2
19	320.3 Water Treatment Eq.	1,805	22	4.55%	82	0	82
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	170	37	2.70%	5	0	5
25	331.4 Transm. & Distribution	1,958	43	2.33%	46	0	46
26	333.4 Services	936	40	2.50%	23	0	23
27	334.4 Meters & Meter Installation	1,629	20	5.00%	81	0	81
28	335.4 Hydrants	20	45	2.22%	0	0	0
29	339.4 Other Plant & Misc.	58	25	4.00%	2	0	2
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	105	0	N.A.	0	0	0
32	304.5 Structures & Improvements	522	40	2.50%	13	0	13
33	340.5 Office Furniture & Equipment	268	15	6.67%	18	0	18
34	340.51 Computer Equipment	414	6	16.67%	69	0	69
35	341.5 Transportation Equipment	355	6	16.67%	59	0	59
36	342.5 Stores Equipment	3	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	135	16	6.25%	8	0	8
38	344.5 Laboratory Equipment	30	15	6.67%	2	0	2
39	345.5 Power Operated Equipment	176	12	8.33%	15	0	15
40	346.5 Communication Equipment	55	10	10.00%	6	0	6
41	347.5 Miscellaneous Equipment	19	15	6.67%	1	0	1
42	348.5 Other Tangible Plant	15	10	10.00%	1	0	1
43							
44	**INTANGIBLE PLANT**	141		2.86%	4	0	4
45	**SUPPLY & PUMPING**	5,223		4.40%	230	0	230
46	**WATER TREATMENT PLANT**	1,985		4.21%	84	0	84
47	**TRANSM. & DISTRIBUTION**	4,771		3.31%	158	0	158
48	**GENERAL PLANT**	2,095		9.19%	193	0	193
49							
51	**TOTAL DEPRECIATION EXPENSE**	14,215		4.70%	667	0	667
52	**AMORTIZATION OF CIAC**				(69)	0	(69)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				598	0	598

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Friendly Center

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	4.39%	0	0	0
2 Line/Main Extension Fees	1,868	2.37%	44	0	44
3 Meter Installation Fees	500	5.00%	25	0	25
4 Contributed Lines	0	2.37%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.98%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	2,368		69	0	69

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 / Friendly Center

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	1,339	41	3.03%
3	305.2 Collect. & Impound.	144	3	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	30	1	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	5	0	2.86%
8	310.2 Power Generation Eq.	2	0	5.00%
9	311.2 Pumping Equipment	3,700	185	5.00%
10	339.2 Other Plant & Misc.	(2)	(0)	4.00%
11	304.3 Structures & Improvements	51	2	3.03%
12	320.3 Water Treatment Eq.	1,805	82	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	170	5	2.70%
15	**COMPOSITE RATE**	7,244	318	**4.39%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	1,958	46	2.33%
19	335.4 Hydrants	20	0	2.22%
20	339.4 Other Plant & Misc.	58	2	4.00%
21	**COMPOSITE RATE**	2,036	48	**2.37%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	1,629	81	5.00%
24	**COMPOSITE RATE**	1,629	81	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	936	23	2.50%
27	**COMPOSITE RATE**	936	23	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	7,244	318	4.39%
30	Line / Main Extension Fees & Contri. lines (Line 21)	2,036	48	2.37%
31	Meter Installation Fees (Line 24)	1,629	81	5.00%
32	Service Installation Fees (Line 27)	936	23	2.50%
33	**COMPOSITE RATE**	11,845	471	**3.98%**

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 / Friendly Center
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	3	0	3	0.00%	0
4 339.1 Other Plant & Misc.	1	0	1	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	41	0	41	0.00%	0
8 305.2 Collect. & Impound.	3	0	3	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	1	0	1	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	185	0	185	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	2	0	2	0.00%	0
19 320.3 Water Treatment Eq.	82	0	82	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	5	0	5	0.00%	0
25 331.4 Transm. & Distribution	46	0	46	0.00%	0
26 333.4 Services	23	0	23	0.00%	0
27 334.4 Meters & Meter Installation	81	0	81	0.00%	0
28 335.4 Hydrants	0	0	0	0.00%	0
29 339.4 Other Plant & Misc.	2	0	2	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	13	0	13	0.00%	0
33 340.5 Office Furniture & Equipment	18	0	18	0.00%	0
34 340.51 Computer Equipment	69	0	69	0.00%	0
35 341.5 Transportation Equipment	59	0	59	0.00%	0
36 342.5 Stores Equipment	0	0	0	0.00%	0
37 343.5 Tools, Shop & Garage	8	0	8	0.00%	0
38 344.5 Laboratory Equipment	2	0	2	0.00%	0
39 345.5 Power Operated Equipment	15	0	15	0.00%	0
40 346.5 Communication Equipment	6	0	6	0.00%	0
41 347.5 Miscellaneous Equipment	1	0	1	0.00%	0
42 348.5 Other Tangible Plant	1	0	1	0.00%	0
43					
44 **INTANGIBLE PLANT**	4	0	4		0
45 **SUPPLY & PUMPING**	230	0	230		0
46 **WATER TREATMENT PLANT**	84	0	84		0
47 **TRANSM. & DISTRIBUTION**	159	0	158		0
48 **GENERAL PLANT**	193	0	193		0
49					
51 **TOTAL**	667	0	667		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 / Lake / Friendly Center
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:**	159	(0)	159	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	159	0	160		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	168	168		
6		0	0	0		
7	**TOTAL**	0	168	168		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		189	0	189		
11		0	0	0		
12	**TOTAL**	189	0	189		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	349	168	517		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	349	169	517		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 / Friendly Center
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	3,537	(0)	3,537	3,537	10	3,547	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	4,820	(137)	4,684	4,820	364	5,184	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	598	0	598	598	0	598	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	349	169	517	349	169	517	B-15 (W)	-
8 Pre Tax Operating Expenses	5,767	32	5,799	5,767	532	6,299	-	-
9 **TOTAL PRE-TAX INCOME**	(2,230)	(32)	(2,262)	(2,230)	(522)	(2,752)	-	-
10 **TAX COMPUTATION:**								
11 *Pre Tax Operating Income*	(2,230)	(32)	(2,262)	(2,230)	(522)	(2,752)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	8,437	(19)	8,418	8,437	44	8,480	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	489	(1)	488	489	3	492	-	-
17 Total Taxable Income	(2,719)	(31)	(2,750)	(2,719)	(525)	(3,244)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,023)	(12)	(1,035)	(1,023)	(198)	(1,221)	-	-
20 Less:								
21 Parent Debt Adjustment	34	0	34	34	0	34	C-9 (W)	-
22 Investment Tax Credit	7	0	7	7	0	7	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,064)	(12)	(1,076)	(1,064)	(198)	(1,261)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Friendly Center

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.#####	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

Golden Terrace - 992

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Golden Terrace
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	61,439	(196)	61,243	A-5 (W)
2	Utility Land & Land Rights	580	0	580	A-5 (W)
3	Non-Used & Useful	(455)	0	(455)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(27,618)	(304)	(27,922)	A-9 (W)
6	CIAC	(7,175)	0	(7,175)	A-12 (W)
7	Accumulated Amortization of CIAC	1,453	0	1,453	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	(262)	0	(262)	C-7 (W)
12	Working Capital Allowance	1,948	219	2,167	A-17 (W)
13	TOTAL WATER RATE BASE	29,910	(282)	29,628	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Golden Terrace
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	61,439	(196)	61,243	A-5 (W)
2	Utility Land & Land Rights	580	0	580	A-5 (W)
3	Non-Used & Useful	(455)	0	(455)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(27,618)	(304)	(27,922)	A-9 (W)
6	CIAC	(7,175)	0	(7,175)	A-12 (W)
7	Accumulated Amortization of CIAC	1,453	0	1,453	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	(262)	0	(262)	C-7 (W)
12	Working Capital Allowance	1,948	(69)	1,880	A-17 (W)
13	TOTAL WATER RATE BASE	29,910	(569)	29,341	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Golden Terrace

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.	(392)	0	(196)	A-5 (W)
3					
4	2.				
5					
6					
7		(392)	0	(196)	
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.	(172)	(172)	(172)	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(265)	(132)	
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		(172)	(437)	(304)	
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 / Golden Terrace

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).	(69)	(69)	(69)	A-17 (W)
38					
39	2.				
40					
41					
42		(69)	(69)	(69)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	219	219	219	A-17 (W)
45					
46	2.				
47					
48					
49		219	219	219	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(633)	(506)	(569)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(345)	(218)	(282)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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 9630 ENDED 12/31/79**	29,606
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**	29,606
13	1980 Additions	2,316
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	2,316
17	**12/31/80 BALANCE**	31,922
18	1981 Additions	5,163
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	5,163
22	**12/31/81 BALANCE**	37,085
23	1982 Additions	2,697
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	2,697
27	**12/31/82 BALANCE**	39,782
28	1983 Additions	992
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	992
32	**12/31/83 BALANCE**	40,774
33	1984 Additions	3,654
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	3,654
37	**12/31/84 BALANCE**	44,428
38	1985 Additions	2,537
39	1985 Retirements	250
40	1985 Adjustments	0
41	1985 Net Additions	2,287
42	**12/31/85 BALANCE**	46,715

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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**	**46,715**
2	1986 Additions	7,224
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	7,224
6	**12/31/86 BALANCE**	**53,939**
7	1987 Additions	4,280
8	1987 Retirements	184
9	1987 Adjustments	0
10	1987 Net Additions	4,096
11	**12/31/87 BALANCE**	**58,035**
12	1988 Additions	4,249
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,249
16	**12/31/88 BALANCE**	**62,284**
17	1989 Additions	3,490
18	1989 Retirements	487
19	1989 Adjustments	0
20	1989 Net Additions	3,003
21	**12/31/89 BALANCE**	**65,287**
22	1990 Additions (A/C 101)	1,378
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	1,378
27	**12/31/90 BALANCE**	**66,665**
28	1990 General Plant Reallocation Adjustments *	(4,871)
29	**12/31/90 ADJUSTED BALANCE**	**61,794**
30	1991 Additions (A/C 101)	450
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	450
35	**12/31/91 BALANCE**	**62,244**

* 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 / Golden Terrace

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	392	(392)	0	0	(392)	0	0	196	(196)	0
3	302.1 Franchises	859	0	0	859	0	0	859	859	0	859
4	339.1 Other Plant & Misc.	4,676	0	0	4,676	0	0	4,676	4,676	0	4,676
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	27	0	0	27	0	0	27	27	0	27
7	304.2 Structures & Improvements	816	0	0	816	0	0	816	816	0	816
8	305.2 Collect. & Impound.	373	0	0	373	0	0	373	373	0	373
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	114	0	0	114	0	0	114	114	0	114
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	26	0	0	26	0	0	26	26	0	26
13	310.2 Power Generation Eq.	10	0	0	10	0	0	10	10	0	10
14	311.2 Pumping Equipment	7,397	0	0	7,397	0	0	7,397	7,397	0	7,397
15	339.2 Other Plant & Misc.	25,132	0	0	25,132	0	0	25,132	25,132	0	25,132
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	1,410	0	0	1,410	0	0	1,410	1,410	0	1,410
19	320.3 Water Treatment Eq.	4,056	0	0	4,056	0	0	4,056	4,056	0	4,056
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	2	0	0	2	0	0	2	2	0	2
24	*330.4 Distr. Reservoirs*	110	0	0	110	0	0	110	110	0	110
25	331.4 Transm. & Distribution	3,588	0	0	3,588	0	0	3,588	3,588	0	3,588
26	333.4 Services	960	0	0	960	0	0	960	960	0	960
27	334.4 Meters & Meter Insallation	985	0	0	985	0	0	985	985	0	985
28	335.4 Hydrants	57	0	0	57	0	0	57	57	0	57
29	339.4 Other Plant & Misc.	224	0	0	224	0	0	224	224	0	224
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	561	(19)	0	542	0	0	542	552	0	552
32	304.5 Structures & Improvements	2,705	67	0	2,772	0	0	2,772	2,739	0	2,739
33	340.5 Office Furniture & Equipme	1,394	23	0	1,416	0	0	1,416	1,405	0	1,405
34	340.51 Computer Equipment	1,837	667	0	2,504	0	0	2,504	2,171	0	2,171
35	341.5 Transportation Equipment	1,797	139	0	1,936	0	0	1,936	1,866	0	1,866
36	342.5 Stores Equipment	14	3	0	17	0	0	17	15	0	15
37	343.5 Tools, Shop & Garage	714	(13)	0	701	0	0	701	707	0	707
38	344.5 Laboratory Equipment	151	11	0	162	0	0	162	157	0	157
39	345.5 Power Operated Equipment	963	(83)	0	880	0	0	880	922	0	922
40	346.5 Communication Equipment	280	22	0	302	0	0	302	291	0	291
41	347.5 Miscellaneous Equipment	87	22	0	110	0	0	110	99	0	99
42	348.5 Other Tangible Plant	75	4	0	79	0	0	79	77	0	77
43											
44	**INTANGIBLE PLANT**	5,927	(392)	0	5,535	(392)	0	5,535	5,731	(196)	5,535
45	**SUPPLY & PUMPING**	33,895	0	0	33,895	0	0	33,895	33,895	0	33,895
46	**WATER TREATMENT PLANT**	5,467	0	0	5,467	0	0	5,467	5,467	0	5,467
47	**TRANSM. & DISTRIBUTION**	5,926	0	0	5,926	0	0	5,926	5,926	0	5,926
48	**GENERAL PLANT**	10,579	842	0	11,421	0	0	11,421	11,000	0	11,000
49											
50	**TOTAL PLANT IN SERVICE**	61,794	450	0	62,244	(392)	0	62,244	62,019	(196)	61,823
51	**LAND & LAND RIGHTS**	589	(19)	0	570	0	0	570	580	0	580
52	**TOTAL PIS LESS LAND**	61,205	469	0	61,674	(392)	0	61,674	61,439	(196)	61,243

*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 / Golden Terrace

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	859	0	0	859	0%	0
4	339.1 Other Plant & Misc.	4,676	0	0	4,676	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	27	0	0	27	0%	0
7	304.2 Structures & Improvements	816	0	0	816	0%	0
8	305.2 Collect. & Impound.	373	0	0	373	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	114	0	0	114	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	26	0	0	26	0%	0
13	310.2 Power Generation Eq.	10	0	0	10	0%	0
14	311.2 Pumping Equipment	7,397	0	0	7,397	0%	0
15	339.2 Other Plant & Misc.	25,132	0	0	25,132	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	0	1	0%	0
18	304.3 Structures & Improvements	1,410	0	0	1,410	36%	510
19	320.3 Water Treatment Eq.	4,056	0	0	4,056	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	2	0	0	2	0%	0
24	330.4 Distr. Reservoirs	110	0	0	110	0%	0
25	331.4 Transm. & Distribution	3,588	0	0	3,588	0%	0
26	333.4 Services	960	0	0	960	0%	0
27	334.4 Meters & Meter Installation	985	0	0	985	0%	0
28	335.4 Hydrants	57	0	0	57	0%	0
29	339.4 Other Plant & Misc.	224	0	0	224	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	552	0	0	552	0%	0
32	304.5 Structures & Improvements	2,739	0	0	2,739	0%	0
33	340.5 Office Furniture & Equipment	1,405	0	0	1,405	0%	0
34	340.51 Computer Equipment	2,171	0	0	2,171	0%	0
35	341.5 Transportation Equipment	1,866	0	0	1,866	0%	0
36	342.5 Stores Equipment	15	0	0	15	0%	0
37	343.5 Tools, Shop & Garage	707	0	0	707	0%	0
38	344.5 Laboratory Equipment	157	0	0	157	0%	0
39	345.5 Power Operated Equipment	922	0	0	922	0%	0
40	346.5 Communication Equipment	291	0	0	291	0%	0
41	347.5 Miscellaneous Equipment	99	0	0	99	0%	0
42	348.5 Other Tangible Plant	77	0	0	77	0%	0
43							
44	**INTANGIBLE PLANT**	5,535	0	0	5,535		0
45	**SUPPLY & PUMPING**	33,895	0	0	33,895		0
46	**WATER TREATMENT PLANT**	5,467	0	0	5,467		510
47	**TRANSM. & DISTRIBUTION**	5,926	0	0	5,926		0
48	**GENERAL PLANT**	11,000	0	0	11,000		0
49							
50	**TOTAL PLANT IN SERVICE**	**61,823**	**0**	**0**	**61,823**		**510**
51	**LAND & LAND RIGHTS**	**580**	**0**	**0**	**580**		**0**
52	**TOTAL PIS LESS LAND**	**61,243**	**0**	**0**	**61,243**		**510**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**0.82%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Golden Terrace
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	510	0	510	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(54)	0	(54)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	455	0	455	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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 9630 ENDED 12/31/79**	10,800
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**	10,800
13	1980 Additions	804
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	804
17	**12/31/80 BALANCE**	11,604
18	1981 Additions	940
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	940
22	**12/31/81 BALANCE**	12,544
23	1982 Additions	1,081
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	1,081
27	**12/31/82 BALANCE**	13,625
28	1983 Additions	1,176
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	1,176
32	**12/31/83 BALANCE**	14,801
33	1984 Additions	1,318
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	1,318
37	**12/31/84 BALANCE**	16,119
38	1985 Additions	1,492
39	1985 Retirements	250
40	1985 Adjustments	0
41	1985 Net Additions	1,242
42	**12/31/85 BALANCE**	17,361

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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**	**17,361**
2	1986 Additions	1,678
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,678
6	**12/31/86 BALANCE**	**19,039**
7	1987 Additions	1,904
8	1987 Retirements	184
9	1987 Adjustments	0
10	1987 Net Additions	1,720
11	**12/31/87 BALANCE**	**20,759**
12	1988 Additions	2,096
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,096
16	**12/31/88 BALANCE**	**22,855**
17	1989 Additions	2,365
18	1989 Retirements	482
19	1989 Adjustments	0
20	1989 Net Additions	1,883
21	**12/31/89 BALANCE**	**24,738**
22	1990 Additions	3,024
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,024
26	**12/31/90 BALANCE**	**27,762**
27	1990 General Plant Reallocation Adjustments *	(1,658)
28	**12/31/90 ADJUSTED BALANCE**	**26,103**
29	1991 Additions	3,029
30	1991 Retirements	0
31	1991 Adjustments	437
32	1991 Net Additions	3,465
33	**12/31/91 BALANCE**	**29,569**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Golden Terrace
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	(172)	0	(172)	172	172	(0)	(172)	172	(0)
3 302.1 Franchises	259	21	281	0	0	281	270	0	270
4 339.1 Other Plant & Misc.	1,981	187	2,168	0	0	2,168	2,075	0	2,075
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	110	25	134	0	0	134	122	0	122
8 305.2 Collect. & Impound.	84	7	92	0	0	92	88	0	88
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	8	4	12	0	0	12	10	0	10
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	2	1	2	0	0	2	2	0	2
13 310.2 Power Generation Eq.	1	1	1	0	0	1	1	0	1
14 311.2 Pumping Equipment	1,935	370	2,305	0	0	2,305	2,120	0	2,120
15 339.2 Other Plant & Misc.	16,452	1,005	17,458	0	0	17,458	16,955	0	16,955
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	129	43	171	0	0	171	150	0	150
19 320.3 Water Treatment Eq.	741	184	925	0	0	925	833	0	833
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	7	3	10	0	0	10	8	0	8
25 331.4 Transm. & Distribution	641	83	725	0	0	725	683	0	683
26 333.4 Services	167	24	191	0	0	191	179	0	179
27 334.4 Meters & Meter Insallation	274	49	324	0	0	324	299	0	299
28 335.4 Hydrants	3	1	5	0	0	5	4	0	4
29 339.4 Other Plant & Misc.	22	9	31	0	0	31	26	0	26
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	358	68	426	0	0	426	392	0	392
33 340.5 Office Furniture & Equipment	450	94	543	0	0	543	497	0	497
34 340.51 Computer Equipment	231	362	593	0	265	857	412	132	544
35 341.5 Transportation Equipment	1,137	311	1,448	0	0	1,448	1,292	0	1,292
36 342.5 Stores Equipment	4	1	5	0	0	5	5	0	5
37 343.5 Tools, Shop & Garage	323	44	367	0	0	367	345	0	345
38 344.5 Laboratory Equipment	68	10	78	0	0	78	73	0	73
39 345.5 Power Operated Equipment	737	77	813	0	0	813	775	0	775
40 346.5 Communication Equipment	108	29	137	0	0	137	122	0	122
41 347.5 Miscellaneous Equipment	15	7	22	0	0	22	19	0	19
42 348.5 Other Tangible Plant	31	8	38	0	0	38	34	0	34
43									
44 **INTANGIBLE PLANT**	2,068	209	2,277	172	172	2,449	2,172	172	2,344
45 **SUPPLY & PUMPING**	18,591	1,412	20,004	0	0	20,004	19,298	0	19,298
46 **WATER TREATMENT PLANT**	869	227	1,096	0	0	1,096	983	0	983
47 **TRANSM. & DISTRIBUTION**	1,115	170	1,285	0	0	1,285	1,200	0	1,200
48 **GENERAL PLANT**	3,459	1,011	4,470	0	265	4,735	3,965	132	4,097
49									
50 TOTAL WATER ACCUM. DEP.	26,103	3,029	29,132	172	437	29,569	27,618	304	27,922

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Citrus / Golden Terrace

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	270	0	270	0%	0
4	339.1 Other Plant & Misc.	2,075	0	2,075	0%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0%	0
7	304.2 Structures & Improvements	122	0	122	0%	0
8	305.2 Collect. & Impound.	88	0	88	0%	0
9	306.2 Lake, River & Other	0	0	0	0%	0
10	307.2 Wells & Springs	10	0	10	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.	1	0	1	0%	0
14	311.2 Pumping Equipment	2,120	0	2,120	0%	0
15	339.2 Other Plant & Misc.	16,955	0	16,955	0%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0%	0
18	304.3 Structures & Improvements	150	0	150	36%	54
19	320.3 Water Treatment Eq.	833	0	833	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	8	0	8	0%	0
25	331.4 Transm. & Distribution	683	0	683	0%	0
26	333.4 Services	179	0	179	0%	0
27	334.4 Meters & Meter Insallation	299	0	299	0%	0
28	335.4 Hydrants	4	0	4	0%	0
29	339.4 Other Plant & Misc.	26	0	26	0%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0%	0
32	304.5 Structures & Improvements	392	0	392	0%	0
33	340.5 Office Furniture & Equipment	497	0	497	0%	0
34	340.51 Computer Equipment	544	0	544	0%	0
35	341.5 Transportation Equipment	1,292	0	1,292	0%	0
36	342.5 Stores Equipment	5	0	5	0%	0
37	343.5 Tools, Shop & Garage	345	0	345	0%	0
38	344.5 Laboratory Equipment	73	0	73	0%	0
39	345.5 Power Operated Equipment	775	0	775	0%	0
40	346.5 Communication Equipment	122	0	122	0%	0
41	347.5 Miscellaneous Equipment	19	0	19	0%	0
42	348.5 Other Tangible Plant	34	0	34	0%	0
43						
44	**INTANGIBLE PLANT**	2,344	0	2,344		0
45	**SUPPLY & PUMPING**	19,298	0	19,298		0
46	**WATER TREATMENT PLANT**	983	0	983		54
47	**TRANSM. & DISTRIBUTION**	1,200	0	1,200		0
48	**GENERAL PLANT**	4,097	0	4,097		0
49						
50	**TOTAL**	27,922	0	27,922		54
51	**Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.19%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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 9630 ENDED 12/31/79**	800
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**	800
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	800
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	800
23	1982 Additions	450
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	450
27	**12/31/82 BALANCE**	1,250
28	1983 Additions	225
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	225
32	**12/31/83 BALANCE**	1,475
33	1984 Additions	1,575
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	1,575
37	**12/31/84 BALANCE**	3,050
38	1985 Additions	75
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	75
42	**12/31/85 BALANCE**	3,125

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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**	3,125
2	1986 Additions	4,050
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,050
6	**12/31/86 BALANCE**	7,175
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	7,175
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	7,175
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	7,175
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	7,175
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	7,175

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

Company: SSU / Citrus / Golden Terrace
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	7,175	0	7,175	0	0	7,175	7,175	0	7,175
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	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**	7,175	0	7,175	0	0	7,175	7,175	0	7,175

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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 9630 ENDED 12/31/79**	292
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**	292
13	1980 Additions	20
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	20
17	**12/31/80 BALANCE**	312
18	1981 Additions	20
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	20
22	**12/31/81 BALANCE**	332
23	1982 Additions	26
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	26
27	**12/31/82 BALANCE**	358
28	1983 Additions	34
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	34
32	**12/31/83 BALANCE**	392
33	1984 Additions	57
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	57
37	**12/31/84 BALANCE**	449
38	1985 Additions	77
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	77
42	**12/31/85 BALANCE**	526

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Golden Terrace

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**	526
2	1986 Additions	129
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	129
6	**12/31/86 BALANCE**	655
7	1987 Additions	179
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	179
11	**12/31/87 BALANCE**	834
12	1988 Additions	179
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	179
16	**12/31/88 BALANCE**	1,013
17	1989 Additions	179
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	179
21	**12/31/89 BALANCE**	1,192
22	1990 Additions	174
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	174
26	**12/31/90 BALANCE**	1,366
27	1991 Additions	174
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	174
31	**12/31/91 BALANCE**	1,539

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Golden Terrace

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	1,366	174	1,539	0	0	1,539	1,453	0	1,453
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	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	1,366	174	1,539	0	0	1,539	1,453	0	1,453

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Golden Terrace

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 / Golden Terrace

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 / Golden Terrace

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 / Golden Terrace
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	15,568	(550)	15,037	15,568	1,750	17,337	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,948	(69)	1,880	1,948	219	2,167	

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)

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.

FPSC

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 / Golden Terrace

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 - %	0.82%	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 - %	0.19%	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

Golden Terrace - 992

Citrus County (SSU)

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

Company: SSU / Citrus / Golden Terrace
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	15,384	7,751	23,135	3,738	26,873	16.16%	B-4, B-3 (W)
3 Other Revenues	160	80	240	0	240		B-4 (W)
4 TOTAL OPERATING REVENUES	15,544	7,831	23,375	3,738	27,113		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	15,588	1,750	17,337	0	17,337		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,839	0	2,839	0	2,839		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,455	1,014	2,469	168	2,637		B-15, B-3 (W)
9 Provision For Income Taxes	(2,385)	1,913	(472)	1,343	871		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	17,497	4,676	22,174	1,512	23,685		
11 NET OPERATING INCOME:	(1,953)	3,154	1,201	2,227	3,428		
12 RATE BASE	29,910		29,628		29,628		A-1 (W)
13 RATE OF RETURN	-6.53%		4.05%		11.57%		D-1 (W)

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

Company: SSU / Citrus / Golden Terrace
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	15,384	7,751	23,135	1,598	24,733	6.91%	B-4, B-3 (W)
3 Other Revenues	*160*	*0*	*160*	*0*	*160*		B-4 (W)
4 **TOTAL OPERATING REVENUES**	15,544	7,751	23,295	1,598	24,893		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	15,588	(550)	15,037	0	15,037		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,839	0	2,839	0	2,839		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,455	1,010	2,465	72	2,537		B-15, B-3 (W)
9 Provision For Income Taxes	(2,385)	2,755	369	574	944		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	17,497	3,214	20,712	646	21,358		
11 **NET OPERATING INCOME:**	(1,953)	4,536	2,583	952	3,536		
12 **RATE BASE**	29,910		29,341		29,341		A-1 (W)
13 **RATE OF RETURN**	-6.53%		8.80%		12.05%		D-1 (W)

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

Company: SSU / Citrus / Golden Terrace
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	29,341		29,628		A-1 (W)	-
5	Required Income (L3 x L4)	3,536		3,428		-	-
6	*Adjusted Income under Present Rates*	2,583		1,201		B-1 (W)	-
7	Income Deficiency (L5 - L6)	952		2,227		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	1,527		3,570		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	1,598		3,738		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	1,527		3,570		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	574		1,343		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	72		168		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	952		2,227			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 / Golden Terrace

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.	7,751	7,831	B-4 (W)
3				
4	2.			
5				
6				
7		7,751	7,831	
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.	(550)	(550)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		460	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		98	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		175	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(14)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		630	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		950	B-5 (W)
22				
23				
24		(550)	1,750	
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.	349	352	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	661	661	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		1,010	1,014	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,755	1,913	B-16 (W)
48				
49	2.			
50				
51				
52		2,755	1,913	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	4,536	3,154	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Golden Terrace
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	15,402	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**	15,402	7,733	23,135
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*	(17)	0	
16 **SUBTOTAL OTHER WATER SALES**	(17)	17	0
17 **TOTAL WATER SALES**	15,384	7,751	23,135
18 **OTHER WATER REVENUES:**			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	160	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**	160	80	240
25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	15,544	7,751	23,295
26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	15,544	7,831	23,375

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 / Golden Terrace

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)

0506

(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	7,662	515	8,177	4,715	236	4,951	739	115	854	2,208	164	2,372
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,264	224	2,489	1,253	(323)	930	212	(59)	152	800	606	1,406
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	676	4	680	638	0	638	0	3	3	38	1	38
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	967	35	1,002	967	35	1,002	0	0	0	0	0	0
8	620 Materials and Supplies	371	29	401	181	7	188	7	12	19	183	10	193
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	178	7	185	0	0	0	0	0	0	178	7	185
11	633 Contractual Services - Legal	72	4	77	0	0	0	0	0	0	72	4	77
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,268	49	1,317	1,182	43	1,225	0	0	0	86	6	92
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	654	29	683	652	24	676	1	5	6	1	1	2
17	656 Insurance - Vehicle	105	18	122	0	0	0	0	0	0	105	18	122
18	657 Insurance - General Liability	122	13	135	0	0	0	0	0	0	122	13	135
19	658 Insurance - Workman's Comp.	2	265	268	0	164	164	0	26	26	2	75	77
20	659 Insurance - Other	71	3	74	0	0	0	0	0	0	71	3	74
21	660 Advertising Expense	8	1	8	0	0	0	0	0	0	8	1	8
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	460	460	0	0	0	0	0	0	0	460	460
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	191	12	204	0	0	0	191	12	204	0	0	0
25	675 Miscellaneous Expenses	939	63	1,002	0	0	0	1	4	6	938	58	996
26	**TOTAL WATER O&M EXPENSES**	**15,588**	**1,750**	**17,337**	**9,589**	**186**	**9,774**	**1,151**	**119**	**1,271**	**4,847**	**1,445**	**6,292**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,662	515	8,177	4,715	236	4,951	739	115	854	2,208	164	2,372
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,264	224	2,489	1,253	(323)	930	212	(59)	152	800	606	1,406
31	**TOTAL WATER LABOR COSTS**	**9,927**	**739**	**10,666**	**5,968**	**(87)**	**5,881**	**950**	**56**	**1,006**	**3,008**	**770**	**3,778**

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

Company: SSU / Citrus / Golden Terrace

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	7,662	0	7,662	4,715	0	4,715	739	0	739	2,208	0	2,208
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	2,264	(806)	1,459	1,253	(355)	898	212	(71)	141	800	(379)	420
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	676	0	676	638	0	638	0	0	0	38	0	38
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	967	0	967	967	0	967	0	0	0	0	0	0
8 620 Materials and Supplies	371	0	371	181	0	181	7	0	7	183	0	183
9 631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10 632 Contractual Services - Acct.	178	0	178	0	0	0	0	0	0	178	0	178
11 633 Contractual Services - Legal	72	0	72	0	0	0	0	0	0	72	0	72
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	1,268	0	1,268	1,182	0	1,182	0	0	0	86	0	86
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	654	0	654	652	0	652	1	0	1	1	0	1
17 656 Insurance - Vehicle	105	0	105	0	0	0	0	0	0	105	0	105
18 657 Insurance - General Liability	122	0	122	0	0	0	0	0	0	122	0	122
19 658 Insurance - Workman's Comp.	2	255	257	0	159	159	0	25	25	2	72	74
20 659 Insurance - Other	71	0	71	0	0	0	0	0	0	71	0	71
21 660 Advertising Expense	8	0	8	0	0	0	0	0	0	8	0	8
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	191	0	191	0	0	0	191	0	191	0	0	0
25 675 Miscellaneous Expenses	939	0	939	0	0	0	1	0	1	938	0	938
26 **TOTAL WATER O&M EXPENSES**	15,588	(550)	15,037	9,589	(197)	9,392	1,151	(46)	1,105	4,847	(307)	4,540
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	7,662	0	7,662	4,715	0	4,715	739	0	739	2,208	0	2,208
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	2,264	(806)	1,459	1,253	(355)	898	212	(71)	141	800	(379)	420
31 **TOTAL WATER LABOR COSTS**	9,927	(806)	9,121	5,968	(355)	5,613	950	(71)	879	3,008	(379)	2,629

0507

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Golden Terrace
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	574	584	841	563	555	754	642	607	697	519	508	817	7,662	0	7,662	515	8,177
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*	165	183	279	164	161	219	187	195	204	154	154	200	2,264	(806)	1,459	224	2,489
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	58	50	56	56	55	47	50	53	57	72	53	68	676	0	676	4	680
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	735	95	0	95	0	0	(5)	45	0	967	0	967	35	1,002
8	620.1-8 Materials and Supplies	(106)	91	174	15	23	34	17	16	55	20	17	16	371	0	371	29	401
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	15	15	14	15	16	13	18	178	0	178	7	185
11	*633.1-8 Contractual Services - Legal*	5	6	6	6	6	6	6	6	6	6	5	7	72	0	72	4	77
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	26	27	26	346	27	26	81	47	7	448	178	30	1,268	0	1,268	49	1,317
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	91	28	113	55	40	40	117	28	48	30	33	30	654	0	654	29	683
17	656.1-8 Insurance - Vehicle	8	9	8	9	9	9	9	8	9	9	8	11	105	0	105	18	122
18	657.1-8 Insurance - General Liability	9	10	10	10	10	10	11	10	10	11	9	12	122	0	122	13	135
19	*658.1-8 Insurance - Workman's Comp.*	0	0	0	0	0	0	0	0	0	0	0	0	2	255	257	265	268
20	659.1-8 Insurance - Other	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	3	74
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	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	460	460
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	16	19	15	16	13	15	16	13	16	16	22	191	0	191	12	204
25	675.1-8 Miscellaneous Expenses	67	80	76	77	79	78	82	74	79	82	71	95	939	0	939	63	1,002
26	***TOTAL WATER O&M EXPENSES***	928	1,109	1,633	2,075	1,102	1,261	1,337	1,082	1,211	1,390	1,122	1,938	15,588	(550)	15,037	1,750	17,337

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	7,662	515	8,177
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,264	224	2,489
31	**TOTAL WATER LABOR COSTS**	9,927	739	10,666

0508

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

Company: SSU / Citrus / Golden Terrace
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	375	336	589	323	305	521	392	370	459	265	272	508	4,715	0	4,715	236	4,951
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	96	97	194	81	75	138	101	114	122	67	73	94	1,253	(355)	898	(323)	930
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	56	47	53	53	52	44	47	50	54	69	50	64	636	0	638	0	638
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	735	95	0	95	0	0	(5)	45	0	967	0	967	35	1,002
8	620.1-6 Materials and Supplies	(120)	74	159	0	7	19	0	1	39	3	2	(3)	181	0	181	7	188
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	19	19	19	339	19	19	73	40	0	440	171	21	1,182	0	1,182	43	1,225
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*	91	28	113	55	40	40	117	28	48	30	33	30	652	0	652	24	676
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	158	158	164	164
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**	517	602	1,127	1,587	593	781	825	603	722	870	647	714	9,589	(197)	9,392	186	9,774

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	4,715	236	4,951
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,253	(323)	930
31	**TOTAL WATER DIRECT LABOR COSTS**	5,968	(87)	5,881

0509

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Golden Terrace
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	40	60	74	60	64	51	58	63	52	62	70	87	739	0	739	115	854
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	12	17	21	17	18	15	17	18	15	18	20	25	212	(71)	141	(59)	152
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 - 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	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	25	25	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	16	19	15	16	13	15	16	13	16	18	22	191	0	191	12	204
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	63	94	115	93	99	79	90	99	80	96	109	135	1,151	(46)	1,105	119	1,271

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	739	115	854
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	212	(59)	152
31	TOTAL WATER CUST ACCTS LABOR COSTS	950	56	1,006

0510

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

Company: SSU / Citrus / Golden Terrace
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	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)
														1991 A & G				
1	601.8 Salaries & Wages - Employees	159	188	178	180	187	183	192	173	186	193	167	223	2,208	0	2,208	164	2,372
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	57	68	64	65	68	66	70	63	67	70	60	81	800	(379)	420	606	1,406
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	38	0	38	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	16	15	15	15	15	16	14	15	16	14	18	183	0	183	10	193
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	15	15	14	15	16	13	18	178	0	178	7	185
11	633.8 Contractual Services - Legal	5	6	6	6	6	6	6	6	6	6	5	7	72	0	72	4	77
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	8	7	9	86	0	86	6	92
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	2
17	656.8 Insurance - Vehicle	8	9	8	9	9	9	9	8	9	9	8	11	105	0	105	18	122
18	657.8 Insurance - General Liability	9	10	10	10	10	10	11	10	10	11	9	12	122	0	122	13	135
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	72	74	75	77
20	659.8 Insurance - Other	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	3	74
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	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	460	460
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	67	80	76	76	79	78	82	74	79	82	71	95	938	0	938	58	996
26	**TOTAL WATER A&G EXPENSES**	348	413	390	395	409	401	421	380	409	424	366	490	4,847	(307)	4,540	1,445	6,292

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	2,208	164	2,372
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	800	606	1,406
31	**TOTAL WATER A&G LABOR COSTS**	3,008	770	3,778

0511

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

Company: SSU / Citrus / Golden Terrace

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	7,662	0	7,662	7,662	0	0	54	86	(14)	7,788	389	0	515	8,177
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	2,264	(806)	1,459	2,264	(806)	0	14	11	0	1,484	54	950	224	2,489
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	676	0	676	676	0	0	1	3	0	680	0	0	4	680
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	967	0	967	967	0	0	0	0	0	967	35	0	35	1,002
8 620.1-8 Materials and Supplies	371	0	371	371	0	0	2	13	0	387	14	0	29	401
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.	178	0	178	178	0	0	1	0	0	179	6	0	7	185
11 633.1-8 Contractual Services - Legal	72	0	72	72	0	0	2	0	0	74	3	0	4	77
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	1,268	0	1,268	1,268	0	0	3	0	0	1,271	46	0	49	1,317
14 641.1-8 Rental of Building/Real Prop	34	0	34	34	0	0	0	15	0	50	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	654	0	654	654	0	0	1	5	0	659	24	0	29	683
17 656.1-8 Insurance - Vehicle	105	0	105	105	0	0	3	11	0	118	4	0	18	122
18 657.1-8 Insurance - General Liability	122	0	122	122	0	0	3	6	0	131	5	0	13	135
19 658.1-8 Insurance - Workman's Comp.	2	255	257	2	255	0	0	1	0	258	0	0	265	268
20 659.1-8 Insurance - Other	71	0	71	71	0	0	0	0	0	72	3	0	3	74
21 660.1-8 Advertising Expense	8	0	8	8	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	460	0	0	0	460	0	0	460	460
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	191	0	191	191	0	0	0	12	0	204	0	0	12	204
25 675.1-8 Miscellaneous Expenses	939	0	939	939	0	0	15	13	0	967	35	0	63	1,002
26 TOTAL WATER O&M EXPENSES	15,568	(550)	15,037	15,568	(550)	460	98	175	(14)	15,757	630	950	1,750	17,317

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.

0512

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

Company: SSU / Citrus / Golden Terrace

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										
		Reclassify			Reclassify	Add	ALLOCATED LEHIGH COSTS		Adjust	Subtotal		Add	Total	
		Pension &	TOTAL		Pension &	Allocated	Recapture	Estimate	Deltona	Adjusted		Allocated	Adjustments	TOTAL
	Per	Benefits	ADJUSTED	Per	Benefits	Current	3 Months of	Annual	Utilities	O&M	Proforma	Post	To	ADJUSTED
Line	Books	Consistent	INTERIM	Books	Consistent	Rate Case	A&G Alloc.	Lehigh	Gas	Per	Attrition	Retirement	Per Books	FINAL
No. Account No. and Name	O&M	With NARUC	O&M	O&M	With NARUC	Exp. Amort.	To Lehigh	Expenses	Sale	Filing	Adjustment	Benefits	O&M	O&M
1 601.1-6 Salaries & Wages - Employees	4,715		4,715	4,715						4,715	236		236	4,951
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,253	(355)	898	1,253	(355)					898	33		(323)	930
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	638		638	638						638			0	638
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	967		967	967						967	35		35	1,002
8 620.1-6 Materials and Supplies	181		181	181						181	7		7	188
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	1,182		1,182	1,182						1,182	43		43	1,225
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	652		652	652						652	24		24	676
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	158	158	0	158					158	6		164	164
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	9,589	(197)	9,392	9,589	(197)	0	0	0	0	9,392	382	0	186	9,774

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

0513

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

Company: SSU / Citrus / Golden Terrace

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	739		739	739				82	(7)	813	41		115	854
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	212	(71)	141	212	(71)			6		147	5		(59)	152
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				12		19	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				5		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	25	25	0	25			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	191		191	191				12		204			12	204
25 675.7 Miscellaneous Expenses	1		1	1				4		6	0		4	6
26 TOTAL WATER CUST ACCT EXPENSES	1,151	(46)	1,105	1,151	(46)	0	0	125	(7)	1,223	48	0	119	1,271

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.

0514

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

Company: SSU / Citrus / Golden Terrace

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. 8 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	2,208		2,208	2,208			54	4	(7)	2,259	113		164	2,372
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	800	(379)	420	800	(379)		14	5		439	16	950	606	1,406
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	38		38	38			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	183		183	183			2	1		186	7		10	193
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	178		178	178			1	0		179	6		7	185
11	633.8 Contractual Services - Legal	72		72	72			2	0		74	3		4	77
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	86		86	86			3	0		89	3		6	92
14	641.8 Rental of Building/Real Prop.	34		34	34			0	15		50	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	2
17	656.8 Insurance - Vehicle	105		105	105			3	11		118	4		18	122
18	657.8 Insurance - General Liability	122		122	122			3	6		131	5		13	135
19	658.8 Insurance - Workman's Comp.	2	72	74	2	72		0	0		74	3		75	77
20	659.8 Insurance - Other	71		71	71			0	0		72	3		3	74
21	660.8 Advertising Expense	8		8	8			0	0		8	0		1	8
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		460	0	0		460			460	460
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*	938		938	938			15	8		961	35		58	996
26	TOTAL WATER A&G EXPENSES	4,847	(307)	4,540	4,847	(307)	460	98	51	(7)	5,143	200	950	1,445	6,292

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" (408.120) 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 - $880,550 / $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.

0515

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

Company: SSU / Citrus / Golden Terrace

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	5,665		7,662	1,997	35.26%	7,632	30	0.40%
2	603.1-8 Salaries & Wages - Officers, Etc.	138		0	(138)	-100.00%	186	(186)	-100.00%
3	604.1-8 Employee Pensions & Benefits	237		1,459	1,222	515.57%	319	1,140	356.92%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	61		676	615	1008.82%	82	594	723.04%
6	616.1-8 Fuel for Power Purchased	610		0	(610)	-100.00%	822	(822)	-100.00%
7	618.1-8 Chemicals	1,826		967	(859)	-47.06%	2,460	(1,493)	-60.71%
8	620.1-8 Materials and Supplies	106		371	265	250.28%	143	228	160.00%
9	631.1-8 Contractual Services - Engr.	20		0	(20)	-98.19%	27	(27)	-98.66%
10	632.1-8 Contractual Services - Acct.	182		178	(4)	-2.43%	245	(68)	-27.59%
11	633.1-8 Contractual Services - Legal	37		72	35	95.14%	50	22	44.85%
12	634.1-8 Contractual Services - Mgmt. Fees	56		0	(56)	-100.00%	75	(75)	-100.00%
13	635.1-8 Contractual Services - Other	261		1,268	1,007	385.89%	352	917	260.66%
14	641.1-8 Rental of Building/Real Prop.	140		34	(106)	-75.41%	189	(154)	-81.75%
15	642.1-8 Rental of Equipment	64		1	(63)	-97.96%	86	(85)	-98.49%
16	650.1-8 Transportation Expense	208		654	446	214.49%	280	374	133.43%
17	656.1-8 Insurance - Vehicle	371		105	(266)	-71.77%	500	(395)	-79.05%
18	657.1-8 Insurance - General Liability	225		122	(103)	-45.83%	303	(181)	-59.79%
19	658.1-8 Insurance - Workman's Comp.	135		257	122	90.71%	182	76	41.55%
20	659.1-8 Insurance - Other	134		71	(63)	-46.74%	181	(109)	-60.47%
21	660.1-8 Advertising Expense	11		8	(3)	-31.60%	15	(7)	-49.23%
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	94		191	97	103.58%	127	65	51.11%
25	675.1-8 Miscellaneous Expenses	1,132		939	(193)	-17.03%	1,525	(586)	-38.41%
26	TOTAL WATER O&M EXPENSES	11,713		15,037	3,324	28.38%	15,780	(743)	-4.71%
27	SUBTOTAL (less accts. 666 & 667)	11,713		15,037	3,324	28.38%	15,780	(743)	-4.94%
28	Average ERC's	107		118	9	8.41%			
29	Average Consumer Price Index - U	109.6		138.2	27	24.27%			
30				Compounded Multiplier =		34.72%			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

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 / Golden Terrace

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	(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	3,755		4,715	960	25.57%	5,059	(344)	-6.79%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			898	898	N.A.	0	898	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power			638	638	N.A.	0	638	N.A.
6	616.1-6 Fuel for Power Purchased	610		0	(610)	-100.00%	822	(822)	-100.00%
7	618.1-6 Chemicals	1,826		967	(859)	-47.06%	2,460	(1,493)	-60.71%
8	620.1-6 Materials and Supplies	103		181	78	76.19%	139	43	30.78%
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			1,182	1,182	N.A.	0	1,182	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	1		0	(1)	-100.00%	1	(1)	-100.00%
16	650.1-6 Transportation Expense	190		652	462	243.19%	256	396	154.74%
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.			158	158	N.A.	0	158	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	11		0	(11)	-100.00%	15	(15)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**8,496**		**9,392**	**2,896**	**44.58%**	**8,752**	**640**	**7.32%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,496**		**9,392**	**2,896**	**44.58%**	**8,752**	**640**	**6.82%**
28	**Average ERC's**	**107**		**116**	**9**	**8.41%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**34.72%**			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

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 / Golden Terrace

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	1,002		739	(263)	-26.28%	1,350	(611)	-45.28%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			141	141	N.A.	0	141	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		7	4	136.60%	4	3	75.62%
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	8		1	(7)	-85.71%	11	(10)	-89.39%
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.			25	25	N.A.	0	25	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	94		191	97	103.58%	127	65	51.11%
25	675.7 Miscellaneous Expenses	5		1	(4)	-72.55%	7	(5)	-79.62%
26	**TOTAL WATER O&M EXPENSES**	1,112		1,105	(7)	-0.61%	1,498	(393)	-26.23%
27	**SUBTOTAL (less accts. 666 & 667)**	1,112		1,105	(7)	-0.61%	1,498	(393)	-35.55%
28	**Average ERC's**	107		116	9	8.41%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		34.72%			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

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 / Golden Terrace

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	908		2,208	1,300	143.21%	1,223	985	80.53%
2	603.8 Salaries & Wages - Officers, Etc.	136		0	(136)	-100.00%	186	(186)	-100.00%
3	604.8 Employee Pensions & Benefits	237		420	183	77.42%	319	101	31.69%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	61		38	(23)	-37.75%	82	(44)	-53.79%
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			183	183	N.A.	0	183	N.A.
9	631.8 Contractual Services - Engr.	20		0	(20)	-98.19%	27	(27)	-98.66%
10	632.8 Contractual Services - Acct.	182		178	(4)	-2.43%	245	(68)	-27.58%
11	633.8 Contractual Services - Legal	37		72	35	95.14%	50	22	44.85%
12	634.8 Contractual Services - Mgmt. Fees	56		0	(56)	-100.00%	75	(75)	-100.00%
13	635.8 Contractual Services - Other	261		86	(175)	-66.97%	352	(265)	-75.48%
14	641.8 Rental of Building/Real Prop.	140		34	(106)	-75.41%	189	(154)	-81.75%
15	642.8 Rental of Equipment	63		1	(62)	-97.93%	85	(84)	-98.46%
16	650.8 Transportation Expense	10		1	(9)	-90.80%	13	(13)	-93.17%
17	656.8 Insurance - Vehicle	371		105	(266)	-71.77%	500	(395)	-79.05%
18	657.8 Insurance - General Liability	225		122	(103)	-45.83%	303	(181)	-59.79%
19	658.8 Insurance - Workman's Comp.	135		74	(61)	-45.04%	182	(108)	-59.20%
20	659.8 Insurance - Other	134		71	(63)	-46.74%	181	(109)	-60.47%
21	660.8 Advertising Expense	11		8	(3)	-31.60%	15	(7)	-49.23%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		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	1,116		938	(178)	-15.96%	1,504	(566)	-37.62%
26	TOTAL WATER O&M EXPENSES	4,105		4,540	435	10.60%	5,530	(990)	-17.91%
27	SUBTOTAL (less accts. 666 & 667)	4,105		4,540	435	10.60%	5,530	(990)	-21.81%
28	Average ERC's	107		116	9	8.41%			
29	Average Consumer Price Index - U	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		34.72%			

Notes:

(a) The benchmark year for this system is 5 years prior to the current test year.

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 / Golden Terrace
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	30	0.40%	
2	603.1-S Salaries & Wages - Officers, Etc.	(186)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,140	856.92%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	594	723.04%	
6	616.1-S Fuel for Power Purchased	(822)	-100.00%	
7	618.1-S Chemicals	(1,493)	-60.71%	
8	620.1-S Materials and Supplies	228	160.00%	
9	631.1-S Contractual Services - Engr.	(27)	-96.66%	
10	632.1-S Contractual Services - Acct.	(68)	-27.58%	
11	633.1-S Contractual Services - Legal	22	44.85%	
12	634.1-S Contractual Services - Mgmt. Fees	(75)	-100.00%	
13	635.1-S Contractual Services - Other	917	260.66%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(154)	-81.75%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(85)	-98.49%	
16	650.1-S Transportation Expense	374	133.43%	
17	656.1-S Insurance - Vehicle	(395)	-79.05%	
18	657.1-S Insurance - General Liability	(181)	-59.79%	
19	658.1-S Insurance - Workman's Comp.	76	41.55%	
20	659.1-S Insurance - Other	(109)	-60.47%	
21	660.1-S Advertising Expense	(7)	-48.23%	
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	65	51.11%	
25	675.1-S Miscellaneous Expenses	(586)	-38.41%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(743)	-4.71%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Golden Terrace

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 / Golden Terrace

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	$1,842
50	Total Projected Rate Case Expense	1,772,200	1,842
52	**Annual Amortization Over 4 Years**	**$443,050**	**$460**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	105
57	% of Total	100%	0.1039%
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 / Citrus / Golden Terrace | **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 / Citrus / Golden Terrace

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 / Golden Terrace

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	859	40	2.50%	21	0	21
4	339.1 Other Plant & Misc.	4,676	25	4.00%	187	0	187
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	27	0	N.A.	0	0	0
7	304.2 Structures & Improvements	816	33	3.03%	25	0	25
8	305.2 Collect. & Impound.	373	50	2.00%	7	0	7
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	114	30	3.33%	4	0	4
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	26	35	2.86%	1	0	1
13	310.2 Power Generation Eq.	10	20	5.00%	1	0	1
14	311.2 Pumping Equipment	7,397	20	5.00%	370	0	370
15	339.2 Other Plant & Misc.	25,132	25	4.00%	1,005	0	1,005
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,410	33	3.03%	43	0	43
19	320.3 Water Treatment Eq.	4,056	22	4.55%	184	0	184
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	2	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	110	37	2.70%	3	0	3
25	331.4 Transm. & Distribution	3,588	43	2.33%	83	0	83
26	333.4 Services	960	40	2.50%	24	0	24
27	334.4 Meters & Meter Installation	985	20	5.00%	49	0	49
28	335.4 Hydrants	57	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	224	25	4.00%	9	0	9
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	552	0	N.A.	0	0	0
32	304.5 Structures & Improvements	2,739	40	2.50%	68	0	68
33	340.5 Office Furniture & Equipment	1,405	15	6.67%	94	0	94
34	340.51 Computer Equipment	2,171	6	16.67%	362	0	362
35	341.5 Transportation Equipment	1,866	6	16.67%	311	0	311
36	342.5 Stores Equipment	15	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	707	16	6.25%	44	0	44
38	344.5 Laboratory Equipment	157	15	6.67%	10	0	10
39	345.5 Power Operated Equipment	922	12	8.33%	77	0	77
40	346.5 Communication Equipment	291	10	10.00%	29	0	29
41	347.5 Miscellaneous Equipment	99	15	6.67%	7	0	7
42	348.5 Other Tangible Plant	77	10	10.00%	8	0	8
43							
44	**INTANGIBLE PLANT**	5,535		3.77%	209	0	209
45	**SUPPLY & PUMPING**	33,895		4.17%	1,412	0	1,412
46	**WATER TREATMENT PLANT**	5,467		4.15%	227	0	227
47	**TRANSM. & DISTRIBUTION**	5,926		2.87%	170	0	170
48	**GENERAL PLANT**	11,000		9.19%	1,011	0	1,011
49							
51	**TOTAL DEPRECIATION EXPENSE**	61,823		4.90%	3,029	0	3,029
52	**AMORTIZATION OF CIAC**				(174)	0	(174)
53	**NON-USED AND USEFUL**				(15)	0	(15)
54	**NET DEPRECIATION EXPENSE - WATER**				2,839	0	2,839

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Golden Terrace

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 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense	
Line No.	WATER CIAC Classifications			Per Books	Adjustment	Adjusted CIAC Amort.
1	Plant Capacity Fees	0	4.16%	0	0	0
2	Line/Main Extension Fees	7,175	2.42%	174	0	174
3	Meter Installation Fees	0	5.00%	0	0	0
4	Contributed Lines	0	2.42%	0	0	0
5	Cont. Prty. Other Than Lines	0	4.00%	0	0	0
6	Service Installation Fees	0	2.50%	0	0	0
7	TOTAL WATER CIAC AMORT. EXPENSE	7,175		174	0	174

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 / Golden Terrace

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	816	25	3.03%
3	305.2 Collect. & Impound.	373	7	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	114	4	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	26	1	2.86%
8	310.2 Power Generation Eq.	10	1	5.00%
9	311.2 Pumping Equipment	7,397	370	5.00%
10	339.2 Other Plant & Misc.	25,132	1,005	4.00%
11	304.3 Structures & Improvements	1,410	43	3.03%
12	320.3 Water Treatment Eq.	4,056	184	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	110	3	2.70%
15	**COMPOSITE RATE**	39,444	1,642	**4.16%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	2	0	3.03%
18	331.4 Transm. & Distribution	3,588	83	2.33%
19	335.4 Hydrants	57	1	2.22%
20	339.4 Other Plant & Misc.	224	9	4.00%
21	**COMPOSITE RATE**	3,871	94	**2.42%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Installation	985	49	5.00%
24	**COMPOSITE RATE**	985	49	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	960	24	2.50%
27	**COMPOSITE RATE**	960	24	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	39,444	1,642	4.16%
30	Line / Main Extension Fees & Contrl. lines (Line 21)	3,871	94	2.42%
31	Meter Installation Fees (Line 24)	985	49	5.00%
32	Service Installation Fees (Line 27)	960	24	2.50%
33	**COMPOSITE RATE**	45,260	1,809	**4.00%**

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 / Golden Terrace
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	21	0	21	0.00%	0
4 339.1 Other Plant & Misc.	187	0	187	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	25	0	25	0.00%	0
8 305.2 Collect. & Impound.	7	0	7	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	1	0	1	0.00%	0
13 310.2 Power Generation Eq.	1	0	1	0.00%	0
14 311.2 Pumping Equipment	370	0	370	0.00%	0
15 339.2 Other Plant & Misc.	1,005	0	1,005	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	36.15%	15
19 320.3 Water Treatment Eq.	184	0	184	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	83	0	83	0.00%	0
26 333.4 Services	24	0	24	0.00%	0
27 334.4 Meters & Meter Insallation	49	0	49	0.00%	0
28 335.4 Hydrants	1	0	1	0.00%	0
29 339.4 Other Plant & Misc.	9	0	9	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	68	0	68	0.00%	0
33 340.5 Office Furniture & Equipment	94	0	94	0.00%	0
34 340.51 Computer Equipment	362	0	362	0.00%	0
35 341.5 Transportation Equipment	311	0	311	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	44	0	44	0.00%	0
38 344.5 Laboratory Equipment	10	0	10	0.00%	0
39 345.5 Power Operated Equipment	77	0	77	0.00%	0
40 346.5 Communication Equipment	29	0	29	0.00%	0
41 347.5 Miscellaneous Equipment	7	0	7	0.00%	0
42 348.5 Other Tangible Plant	8	0	8	0.00%	0
43					
44 **INTANGIBLE PLANT**	209	0	209		0
45 **SUPPLY & PUMPING**	1,412	0	1,412		0
46 **WATER TREATMENT PLANT**	227	0	227		15
47 **TRANSM. & DISTRIBUTION**	170	0	170		0
48 **GENERAL PLANT**	1,011	0	1,011		0
49					
51 **TOTAL**	3,029	0	3,029		15
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.51%	

23-Apr-92

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

Present Income - Interim / Final

Company: SSU / Citrus / Golden Terrace
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:	699	349	1,048	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	699	352	1,052		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	661	661		
6		0	0	0		
7	TOTAL	0	661	661		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		756	0	756		
11		0	0	0		
12	TOTAL	756	0	756		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,455	1,010	2,465		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,455	1,014	2,469		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 / Golden Terrace
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	15,544	7,751	23,295	15,544	7,831	23,375	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	15,588	(550)	15,037	15,588	1,750	17,337	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,839	0	2,839	2,839	0	2,839	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,455	1,014	2,469	1,455	1,014	2,469	B-15 (W)	-
8 Pre Tax Operating Expenses	19,882	463	20,346	19,882	2,763	22,646	-	-
9 TOTAL PRE-TAX INCOME	(4,338)	7,287	2,949	(4,338)	5,067	729	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(4,338)	7,287	2,949	(4,338)	5,067	729	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	29,910	(569)	29,341	29,910	(282)	29,628	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	1,735	(33)	1,702	1,735	(16)	1,718	-	-
17 Total Taxable Income	(6,073)	7,320	1,248	(6,073)	5,084	(989)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(2,285)	2,755	469	(2,285)	1,913	(372)	-	-
20 Less:								
21 Parent Debt Adjustment	83	0	83	83	0	83	C-9 (W)	-
22 Investment Tax Credit	17	0	17	17	0	17	C-8 (W)	-
23 TOTAL INCOME TAXES	(2,385)	2,755	369	(2,385)	1,913	(472)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Golden Terrace

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. (%)	0.51%	0.00%	0.51%	B-13 (W)	
3 NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Gospel Island Estates - 986

Citrus County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Gospel Island 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	25,026	(2,156)	22,870	A-5 (W)
2	Utility Land & Land Rights	1,063	0	1,063	A-5 (W)
3	Non-Used & Useful	(2,660)	0	(2,660)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(8,049)	578	(7,471)	A-9 (W)
6	CIAC	(20,552)	0	(20,552)	A-12 (W)
7	Accumulated Amortization of CIAC	7,338	0	7,338	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	249	0	249	C-7 (W)
12	Working Capital Allowance	1,186	49	1,235	A-17 (W)
13	TOTAL WATER RATE BASE	3,602	(1,529)	2,073	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: **SSU / Citrus / Gospel Island 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	25,026	(2,156)	22,870	A-5 (W)
2	Utility Land & Land Rights	1,063	0	1,063	A-5 (W)
3	Non-Used & Useful	(2,660)	0	(2,660)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(8,049)	578	(7,471)	A-9 (W)
6	CIAC	(20,552)	0	(20,552)	A-12 (W)
7	Accumulated Amortization of CIAC	7,338	0	7,338	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	249	0	249	C-7 (W)
12	Working Capital Allowance	1,186	(15)	1,171	A-17 (W)
13	**TOTAL WATER RATE BASE**	3,602	(1,594)	2,008	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Citrus / Gospel Island 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 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.	(3,729)	(583)	(2,156)	A-5 (W)
3					
4	2.				
5					
6					
7		(3,729)	(583)	(2,156)	
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.	588	588	588	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(20)	(10)	
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		588	568	578	
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 / Gospel Island 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).	(15)	(15)	(15)	A-17 (W)
38					
39	2.				
40					
41					
42		(15)	(15)	(15)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	49	49	49	A-17 (W)
45					
46	2.				
47					
48					
49		49	49	49	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(3,156)	(31)	(1,594)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(3,092)	34	(1,529)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Gospel Island 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 year 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 23024 ENDED 09/02/87**	20,289
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 / Gospel Island 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 year 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	**9/2/87 BALANCE**	**20,289**
7	1987 Additions	1,073
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,073
11	**12/31/87 BALANCE**	**21,362**
12	1988 Additions	3,415
13	1988 Retirements	0
14	1988 Adjustments	21
15	1988 Net Additions	3,436
16	**12/31/88 BALANCE**	**24,798**
17	1989 Additions	383
18	1989 Retirements	25
19	1989 Adjustments	(31)
20	1989 Net Additions	327
21	**12/31/89 BALANCE**	**25,125**
22	1990 Additions (A/C 101)	665
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	665
27	**12/31/90 BALANCE**	**25,790**
28	1990 General Plant Reallocation Adjustments *	579
29	**12/31/90 ADJUSTED BALANCE**	**26,369**
30	1991 Additions (A/C 101)	(561)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(583)
34	1991 Net Additions	(1,144)
35	**12/31/91 BALANCE**	**25,225**

* In 1990 the Total Company General Plant was Reallocated Based on Direct Labor.
** 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 / Gospel Island 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 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	3,729	(3,146)	0	583	(3,729)	(583)	0	2,156	(2,156)	0
3 302.1 Franchises	1	238	0	239	0	0	239	120	0	120
4 339.1 Other Plant & Misc.	6	0	0	6	0	0	6	6	0	6
5 SOURCE OF SUPPLY & PUMPING										
6 303.2 Land & Land Rights	1,021	0	0	1,021	0	0	1,021	1,021	0	1,021
7 304.2 Structures & Improvements	3,990	0	0	3,990	0	0	3,990	3,990	0	3,990
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	2,921	0	0	2,921	0	0	2,921	2,921	0	2,921
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	2	0	0	2	0	0	2	2	0	2
13 310.2 Power Generation Eq.	1	0	0	1	0	0	1	1	0	1
14 311.2 Pumping Equipment	3,107	0	0	3,107	0	0	3,107	3,107	0	3,107
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	33	0	0	33	0	0	33	33	0	33
19 320.3 Water Treatment Eq.	2,668	2,069	0	4,737	0	0	4,737	3,702	0	3,702
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	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservoirs	1,171	0	0	1,171	0	0	1,171	1,171	0	1,171
25 331.4 Transm. & Distribution	5,708	0	0	5,708	0	0	5,708	5,708	0	5,708
26 333.4 Services	419	71	0	490	0	0	490	454	0	454
27 334.4 Meters & Meter Insallation	782	143	0	925	0	0	925	853	0	853
28 335.4 Hydrants	3	0	0	3	0	0	3	3	0	3
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	43	(1)	0	41	0	0	41	42	0	42
32 304.5 Structures & Improvements	206	5	0	211	0	0	211	209	0	209
33 340.5 Office Furniture & Equipme	106	2	0	108	0	0	108	107	0	107
34 340.51 Computer Equipment	140	51	0	191	0	0	191	165	0	165
35 341.5 Transportation Equipment	137	11	0	147	0	0	147	142	0	142
36 342.5 Stores Equipment	1	0	0	1	0	0	1	1	0	1
37 343.5 Tools, Shop & Garage	54	(1)	0	53	0	0	53	54	0	54
38 344.5 Laboratory Equipment	12	1	0	12	0	0	12	12	0	12
39 345.5 Power Operated Equipment	73	(6)	0	67	0	0	67	70	0	70
40 346.5 Communication Equipment	21	2	0	23	0	0	23	22	0	22
41 347.5 Miscellaneous Equipment	7	2	0	8	0	0	8	8	0	8
42 348.5 Other Tangible Plant	6	0	0	6	0	0	6	6	0	6
43										
44 INTANGIBLE PLANT	3,736	(2,908)	0	829	(3,729)	(583)	246	2,282	(2,156)	126
45 SUPPLY & PUMPING	11,042	0	0	11,042	0	0	11,042	11,042	0	11,042
46 WATER TREATMENT PLANT	2,701	2,069	0	4,770	0	0	4,770	3,735	0	3,735
47 TRANSM. & DISTRIBUTION	8,084	213	0	8,297	0	0	8,297	8,191	0	8,191
48 GENERAL PLANT	806	64	0	870	0	0	870	838	0	838
49										
50 TOTAL PLANT IN SERVICE	26,369	(561)	0	25,808	(3,729)	(583)	25,225	26,089	(2,156)	23,933
51 LAND & LAND RIGHTS	1,064	(1)	0	1,062	0	0	1,062	1,063	0	1,063
52 TOTAL PIS LESS LAND	25,305	(560)	0	24,746	(3,729)	(583)	24,163	25,026	(2,156)	22,870

*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 / Gospel Island 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 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	120	0	0	120	0%	0
4 339.1 Other Plant & Misc.	6	0	0	6	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	1,021	0	0	1,021	0%	0
7 304.2 Structures & Improvements	3,990	0	0	3,990	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	2,921	0	0	2,921	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	2	0	0	2	0%	0
13 310.2 Power Generation Eq.	1	0	0	1	0%	0
14 311.2 Pumping Equipment	3,107	0	0	3,107	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	33	0	0	33	0%	0
19 320.3 Water Treatment Eq.	3,702	0	0	3,702	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	1	0	0	1	0%	0
24 330.4 Distr. Reservlors	1,171	0	0	1,171	0%	0
25 331.4 Transm. & Distribution	5,708	0	0	5,708	65%	3,710
26 333.4 Services	454	0	0	454	0%	0
27 334.4 Meters & Meter Insallation	853	0	0	853	0%	0
28 335.4 Hydrants	3	0	0	3	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	42	0	0	42	0%	0
32 304.5 Structures & Improvements	209	0	0	209	0%	0
33 340.5 Office Furniture & Equipment	107	0	0	107	0%	0
34 340.51 Computer Equipment	165	0	0	165	0%	0
35 341.5 Transportation Equipment	142	0	0	142	0%	0
36 342.5 Stores Equipment	1	0	0	1	0%	0
37 343.5 Tools, Shop & Garage	54	0	0	54	0%	0
38 344.5 Laboratory Equipment	12	0	0	12	0%	0
39 345.5 Power Operated Equipment	70	0	0	70	0%	0
40 346.5 Communication Equipment	22	0	0	22	0%	0
41 347.5 Miscellaneous Equipment	8	0	0	8	0%	0
42 348.5 Other Tangible Plant	6	0	0	6	0%	0
43						
44 **INTANGIBLE PLANT**	126	0	0	126		0
45 **SUPPLY & PUMPING**	11,042	0	0	11,042		0
46 **WATER TREATMENT PLANT**	3,735	0	0	3,735		0
47 **TRANSM. & DISTRIBUTION**	8,191	0	0	8,191		3,710
48 **GENERAL PLANT**	838	0	0	838		0
49						
50 **TOTAL PLANT IN SERVICE**	23,933	0	0	23,933		3,710
51 **LAND & LAND RIGHTS**	1,063	0	0	1,063		0
52 **TOTAL PIS LESS LAND**	22,870	0	0	22,870		3,710
53			Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =		15.50%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Gospel Island 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	3,710	0	3,710	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(1,050)	0	(1,050)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	2,660	0	2,660	

23-Apr-92

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Gospel Island 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 year 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 23024 ENDED 09/02/87**	4,665
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 / Gospel Island 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 year 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	**9/2/87 BALANCE**	4,665
7	1987 Additions	26
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	26
11	**12/31/87 BALANCE**	4,691
12	1988 Additions	894
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	894
16	**12/31/88 BALANCE**	5,585
17	1989 Additions	1,011
18	1989 Retirements	25
19	1989 Adjustments	(4)
20	1989 Net Additions	982
21	**12/31/89 BALANCE**	6,567
22	1990 Additions	846
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	846
26	**12/31/90 BALANCE**	7,413
27	1990 General Plant Reallocation Adjustments *	214
28	**12/31/90 ADJUSTED BALANCE**	7,628
29	1991 Additions	842
30	1991 Retirements	0
31	1991 Adjustments	(568)
32	1991 Net Additions	274
33	**12/31/91 BALANCE**	7,902

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Gospel Island 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	588	0	588	(588)	(588)	(0)	588	(588)	(0)
3 302.1 Franchises	0	3	3	0	0	3	2	0	2
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	1,472	121	1,593	0	0	1,593	1,532	0	1,532
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	1,123	97	1,221	0	0	1,221	1,172	0	1,172
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.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	563	155	719	0	0	719	641	0	641
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	1	3	0	0	3	3	0	3
19 320.3 Water Treatment Eq.	1,324	168	1,493	0	0	1,493	1,408	0	1,408
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	332	32	363	0	0	363	347	0	347
25 331.4 Transm. & Distribution	1,550	133	1,682	0	0	1,682	1,616	0	1,616
26 333.4 Services	88	11	100	0	0	100	94	0	94
27 334.4 Meters & Meter Insallation	321	43	364	0	0	364	342	0	342
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	27	5	32	0	0	32	30	0	30
33 340.5 Office Furniture & Equipment	34	7	41	0	0	41	38	0	38
34 340.51 Computer Equipment	18	28	45	0	20	65	31	10	41
35 341.5 Transportation Equipment	87	24	110	0	0	110	98	0	98
36 342.5 Stores Equipment	0	0	0	0	0	0	0	0	0
37 343.5 Tools, Shop & Garage	25	3	28	0	0	28	26	0	26
38 344.5 Laboratory Equipment	5	1	6	0	0	6	6	0	6
39 345.5 Power Operated Equipment	56	6	62	0	0	62	59	0	59
40 346.5 Communication Equipment	8	2	10	0	0	10	9	0	9
41 347.5 Miscellaneous Equipment	1	1	2	0	0	2	1	0	1
42 348.5 Other Tangible Plant	2	1	3	0	0	3	3	0	3
43									
44 **INTANGIBLE PLANT**	588	3	591	(588)	(588)	3	590	(588)	2
45 **SUPPLY & PUMPING**	3,159	374	3,532	0	0	3,532	3,346	0	3,346
46 **WATER TREATMENT PLANT**	1,326	169	1,496	0	0	1,496	1,411	0	1,411
47 **TRANSM. & DISTRIBUTION**	2,291	219	2,510	0	0	2,510	2,400	0	2,400
48 **GENERAL PLANT**	264	77	341	0	20	361	302	10	312
49									
50 **TOTAL WATER ACCUM. DEP.**	7,628	842	8,470	(588)	(568)	7,902	8,049	(578)	7,471

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Gospel Island 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	2	0	2	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	1,532	0	1,532	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	1,172	0	1,172	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.	0	0	0	0%	0
14 311.2 Pumping Equipment	641	0	641	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	3	0	3	0%	0
19 320.3 Water Treatment Eq.	1,408	0	1,408	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	347	0	347	0%	0
25 331.4 Transm. & Distribution	1,616	0	1,616	65%	1,050
26 333.4 Services	94	0	94	0%	0
27 334.4 Meters & Meter Insallation	342	0	342	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	30	0	30	0%	0
33 340.5 Office Furniture & Equipment	38	0	38	0%	0
34 340.51 Computer Equipment	41	0	41	0%	0
35 341.5 Transportation Equipment	98	0	98	0%	0
36 342.5 Stores Equipment	0	0	0	0%	0
37 343.5 Tools, Shop & Garage	26	0	26	0%	0
38 344.5 Laboratory Equipment	6	0	6	0%	0
39 345.5 Power Operated Equipment	59	0	59	0%	0
40 346.5 Communication Equipment	9	0	9	0%	0
41 347.5 Miscellaneous Equipment	1	0	1	0%	0
42 348.5 Other Tangible Plant	3	0	3	0%	0
43					
44 **INTANGIBLE PLANT**	2	0	2		0
45 **SUPPLY & PUMPING**	3,346	0	3,346		0
46 **WATER TREATMENT PLANT**	1,411	0	1,411		0
47 **TRANSM. & DISTRIBUTION**	2,400	0	2,400		1,050
48 **GENERAL PLANT**	312	0	312		0
49					
50 **TOTAL**	7,471	0	7,471		1,050
51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =				14.06%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Gospel Island 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 year 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 23024 ENDED 09/02/87**	**20,289**
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 / Gospel Island 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 year 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	**9/2/87 BALANCE**	20,289
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	20,289
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	20,289
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	20,289
22	1990 Additions	150
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	150
26	**12/31/90 BALANCE**	20,439
27	1991 Additions	225
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	225
31	**12/31/91 BALANCE**	20,664

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

Company: SSU / Citrus / Gospel Island 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	20,439	225	20,664	0	0	20,664	20,552	0	20,552
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**	20,439	225	20,664	0	0	20,664	20,552	0	20,552

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Gospel Island 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 year 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 23024 ENDED 09/02/87**	4,665
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 ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Gospel Island 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 year 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	**9/2/87 BALANCE**	**4,665**
7	1987 Additions	127
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	127
11	**12/31/87 BALANCE**	**4,792**
12	1988 Additions	507
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	507
16	**12/31/88 BALANCE**	**5,299**
17	1989 Additions	507
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	507
21	**12/31/89 BALANCE**	**5,806**
22	1990 Additions	1,018
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,018
26	**12/31/90 BALANCE**	**6,824**
27	1991 Additions	1,028
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,028
31	**12/31/91 BALANCE**	**7,852**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Citrus / Gospel Island 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	6,824	1,028	7,852	0	0	7,852	7,338	0	7,338
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	6,824	1,028	7,852	0	0	7,852	7,338	0	7,338

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Gospel Island 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 / Citrus / Gospel Island 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	
16		0
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Citrus / Gospel Island Estates

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 / Gospel Island 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	9,488	(124)	9,365	9,488	393	9,881	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,186	(15)	1,171	1,186	49	1,235	

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	3,621	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 / Gospel Island 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 - %	15.50%	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 - %	14.06%	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

Gospel Island Estates - 986

Citrus County (SSU)

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

Company: SSU / Citrus / Gospel Island 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	1,080	337	1,417	9,743	11,160	687.59%	B-4, B-3 (W)
3 Other Revenues	20	10	30	0	30		B-4 (W)
4 **TOTAL OPERATING REVENUES**	1,100	347	1,447	9,743	11,190		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	9,488	393	9,881	0	9,881		B-5 (W)
6 Depreciation, net of CIAC Amort.	(272)	0	(272)	0	(272)		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	540	389	929	438	1,368		B-15, B-3 (W)
9 Provision For Income Taxes	(3,398)	(131)	(3,528)	3,501	(27)		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	6,359	652	7,010	3,940	10,950		
11 **NET OPERATING INCOME:**	(5,258)	(305)	(5,563)	5,803	240		
12 **RATE BASE**	3,602		2,073		2,073		A-1 (W)
13 **RATE OF RETURN**	-145.99%		-268.37%		11.57%		D-1 (W)

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

Company: SSU / Citrus / Gospel Island 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	1,080	337	1,417	9,218	10,635	650.54%	B-4, B-3 (W)
3 Other Revenues	20	0	20	0	20		B-4 (W)
4 **TOTAL OPERATING REVENUES**	1,100	337	1,437	9,218	10,655		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	9,488	(124)	9,365	0	9,365		B-5 (W)
6 Depreciation, net of CIAC Amort.	(272)	0	(272)	0	(272)		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	540	389	929	415	1,344		B-15, B-3 (W)
9 Provision For Income Taxes	(3,398)	61	(3,336)	3,313	(23)		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	6,359	327	6,686	3,728	10,413		
11 **NET OPERATING INCOME:**	(5,258)	10	(5,249)	5,491	242		
12 **RATE BASE**	3,602		2,008		2,008		A-1 (W)
13 **RATE OF RETURN**	-145.99%		-261.32%		12.05%		D-1 (W)

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

Company: SSU / Citrus / Gospel Island 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 (%)	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	2,008		2,073		A-1 (W)	-
5	Required Income (L3 x L4)	242		240		-	-
6	Adjusted Income under Present Rates	(5,249)		(5,563)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	5,491		5,803		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	8,803		9,305		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	9,219		9,743		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	8,803		9,305		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	3,313		3,501		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	415		438		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	5,491		5,803			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 / Gospel Island 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.	337	347	B-4 (W)
3				
4	2.			
5				
6				
7		337	347	
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.*	(124)	(124)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		35	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		7	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		13	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(1)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		389	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		72	B-5 (W)
22				
23				
24		(124)	393	
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.	15	16	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	374	374	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		389	389	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	61	(131)	B-16 (W)
48				
49	2.			
50				
51				
52		61	(131)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	10	(305)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Gospel Island 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	1,031	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**	1,031	386	1,417
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	49	0	
16	**SUBTOTAL OTHER WATER SALES**	49	(49)	0
17	**TOTAL WATER SALES**	1,080	337	1,417
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	20	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**	20	10	30
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	1,100	337	1,437
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	1,100	347	1,447

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 / Gospel Island 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)

	(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.	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	4,332	227	4,559	4,108	205	4,313	56	9	65	168	13	181
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,094	(165)	929	1,017	(206)	811	16	(5)	12	61	46	107
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	288	0	288	285	0	285	0	0	0	3	0	3
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620	Materials and Supplies	1,968	73	2,040	1,953	71	2,024	1	1	1	14	1	15
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	14	1	14	0	0	0	0	0	0	14	1	14
11	633	Contractual Services - Legal	6	0	6	0	0	0	0	0	0	6	0	6
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,187	43	1,231	1,181	43	1,224	0	0	0	7	0	7
14	641	Rental of Building/Real Prop.	3	1	4	0	0	0	0	0	0	3	1	4
15	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650	Transportation Expense	488	18	506	488	18	506	0	0	0	0	0	0
17	656	Insurance - Vehicle	8	1	9	0	0	0	0	0	0	8	1	9
18	657	Insurance - General Liability	9	1	10	0	0	0	0	0	0	9	1	10
19	658	Insurance - Workman's Comp.	0	151	151	0	143	143	0	2	2	0	6	6
20	659	Insurance - Other	5	0	6	0	0	0	0	0	0	5	0	6
21	660	Advertising Expense	1	0	1	0	0	0	0	0	0	1	0	1
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	35	35	0	0	0	0	0	0	0	35	35
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	15	1	16	0	0	0	15	1	16	0	0	0
25	675	Miscellaneous Expenses	72	5	76	0	0	0	0	0	0	71	4	76
26		TOTAL WATER O&M EXPENSES	9,488	393	9,881	9,031	274	9,305	88	9	97	369	110	479
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	4,332	227	4,559	4,108	205	4,313	56	9	65	168	13	181
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,094	(165)	929	1,017	(206)	811	16	(5)	12	61	46	107
31		TOTAL WATER LABOR COSTS	5,426	62	5,488	5,125	(1)	5,124	72	4	77	229	59	288

0565

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

Company: SSU / Citrus / Gospel Island 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)

(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	4,332	0	4,332	4,108	0	4,108	56	0	56	168	0	168
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,094	(269)	825	1,017	(235)	782	16	(5)	11	61	(29)	32
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	288	0	288	285	0	285	0	0	0	3	0	3
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials and Supplies	1,968	0	1,968	1,953	0	1,953	1	0	1	14	0	14
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	14	0	14	0	0	0	0	0	0	14	0	14
11	633 Contractual Services - Legal	6	0	6	0	0	0	0	0	0	6	0	6
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,187	0	1,187	1,181	0	1,181	0	0	0	7	0	7
14	641 Rental of Building/Real Prop.	3	0	3	0	0	0	0	0	0	3	0	3
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	488	0	488	488	0	488	0	0	0	0	0	0
17	656 Insurance - Vehicle	8	0	8	0	0	0	0	0	0	8	0	8
18	657 Insurance - General Liability	9	0	9	0	0	0	0	0	0	9	0	9
19	658 Insurance - Workman's Comp.	0	145	146	0	138	138	0	2	2	0	5	6
20	659 Insurance - Other	5	0	5	0	0	0	0	0	0	5	0	5
21	660 Advertising Expense	1	0	1	0	0	0	0	0	0	1	0	1
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	15	0	15	0	0	0	15	0	15	0	0	0
25	675 Miscellaneous Expenses	72	0	72	0	0	0	0	0	0	71	0	71
26	TOTAL WATER O&M EXPENSES	9,488	(124)	9,365	9,031	(97)	8,935	88	(4)	84	369	(23)	346
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	4,332	0	4,332	4,108	0	4,108	56	0	56	168	0	168
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,094	(269)	825	1,017	(235)	782	16	(5)	11	61	(29)	32
31	TOTAL WATER LABOR COSTS	5,426	(269)	5,157	5,125	(235)	4,890	72	(5)	67	229	(29)	200

0566

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Gospel Island 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

(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	213	273	444	242	298	329	287	273	257	311	260	1,146	4,332	0	4,332	227	4,559
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	57	80	147	63	76	89	75	84	69	81	71	203	1,094	(269)	825	(165)	929
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	33	18	0	39	20	20	19	19	0	24	44	53	288	0	288	0	288
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	0	0	0	0	0	0	0	0
8	620.1-8 Materials and Supplies	(64)	51	279	101	18	12	1	2	39	5	3	1,521	1,968	0	1,968	73	2,040
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.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	14
11	633.1-8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1	6	0	6	0	6
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	20	20	20	330	20	20	74	41	1	441	171	31	1,187	0	1,187	43	1,231
14	641.1-8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	1	4
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-8 Transportation Expense	50	20	83	36	34	22	84	17	27	30	27	58	488	0	488	18	506
17	656.1-8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
18	657.1-8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	145	146	151	151
20	659.1-8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	0	6
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
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	35	35
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	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	1	16
25	675.1-8 Miscellaneous Expenses	5	6	6	6	6	6	6	6	6	6	5	7	72	0	72	5	76
26	TOTAL WATER O&M EXPENSES	316	472	984	821	476	502	552	445	405	903	587	3,025	9,488	(124)	9,365	393	9,881

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	4,332	227	4,559
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,094	(165)	929
31	TOTAL WATER LABOR COSTS	5,426	62	5,488

0567

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

Company: SSU / Citrus / Gospel Island 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

	(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	197	254	425	224	279	311	268	255	239	292	242	1,123	4,108	0	4,108	205	4,313
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	51	73	140	56	70	83	69	78	63	74	65	195	1,017	(235)	782	(206)	811
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	32	18	0	38	19	19	19	19	0	23	44	53	285	0	285	0	285
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	0	0	0	0	0	0	0	0
8	620.1-6 Materials and Supplies	(65)	50	278	100	17	11	0	1	38	3	2	1,520	1,953	0	1,953	71	2,024
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	19	19	19	329	19	19	73	40	0	440	171	30	1,181	0	1,181	43	1,224
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	50	20	83	36	34	22	84	17	27	30	27	58	488	0	488	18	506
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	138	138	143	143
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	285	434	945	784	438	466	513	409	368	863	551	2,977	9,031	(97)	8,935	274	9,305

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	4,108	205	4,313
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,017	(206)	811
31	TOTAL WATER DIRECT LABOR COSTS	5,125	(1)	5,124

0568

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Citrus / Gospel Island 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	3	5	6	5	5	4	4	5	4	5	5	7	56	0	56	9	65
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	1	1	2	1	1	1	1	1	1	1	2	2	16	(5)	11	(5)	12
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	0	0
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	1	0	1	1	1
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	0	0
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	2	2	2	2
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	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	1	16
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL WATER CUSTOMER ACCOUNTS	5	7	9	7	8	6	7	8	6	7	8	10	88	(4)	84	9	97

Total Labor	Total Labor	Adjustments	Total Adj. Labor
601.7 Salaries & Wages - Employees	56	9	65
603.7 Salaries & Wages - Officers, Etc.	0	0	0
604.7 Employee Pensions & Benefits	16	(5)	12
TOTAL WATER CUST ACCTS LABOR COSTS	72	4	77

0669

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

Company: SSU / Citrus / Gospel Island 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 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	12	14	14	14	14	14	15	13	14	15	13	17	168	0	168	13	181
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	4	5	5	5	5	5	5	5	5	5	5	6	61	(29)	32	46	107
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	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
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	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	15
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.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14	1	14
11	633.8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1	6	0	6	0	6
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	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7
14	641.8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	1	4
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
18	657.8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	10
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	5	6	6	6
20	659.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	0	6
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
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	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	4	76
26	TOTAL WATER A&G EXPENSES	27	31	30	30	31	31	32	29	31	32	28	37	369	(23)	346	110	479

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	168	13	181
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	61	46	107
31	TOTAL WATER A&G LABOR COSTS	229	59	288

0570

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

Company: SSU / Citrus / Gospel Island 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	4,332	0	4,332	4,332	0	0	4	7	(1)	4,342	217	0	227	4,559
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	1,094	(269)	825	1,094	(268)	0	1	1	0	827	30	72	(165)	928
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	288	0	288	288	0	0	0	0	0	288	0	0	0	288
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.1-8 Materials and Supplies	1,968	0	1,968	1,968	0	0	0	1	0	1,969	71	0	73	2,040
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.	14	0	14	14	0	0	0	0	0	14	0	0	1	14
11 633.1-8 Contractual Services - Legal	6	0	6	6	0	0	0	0	0	6	0	0	0	6
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	1,187	0	1,187	1,187	0	0	0	0	0	1,189	43	0	43	1,231
14 641.1-8 Rental of Building/Real Prop.	3	0	3	3	0	0	0	1	0	4	0	0	1	4
15 642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.1-8 Transportation Expense	488	0	488	488	0	0	0	0	0	488	18	0	18	506
17 656.1-8 Insurance - Vehicle	8	0	8	8	0	0	0	1	0	9	0	0	1	9
18 657.1-8 Insurance - General Liability	9	0	9	9	0	0	0	0	0	10	0	0	1	10
19 658.1-8 Insurance - Workman's Comp.	0	145	146	0	145	0	0	0	0	146	5	0	151	151
20 659.1-8 Insurance - Other	5	0	5	5	0	0	0	0	0	5	0	0	0	5
21 660.1-8 Advertising Expense	1	0	1	1	0	0	0	0	0	1	0	0	0	1
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	35	0	0	0	35	0	0	35	35
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	15	0	15	15	0	0	0	1	0	16	0	0	1	16
25 675.1-8 Miscellaneous Expenses	72	0	72	72	0	0	1	1	0	74	3	0	5	78
26 TOTAL WATER O&M EXPENSES	9,488	(124)	9,365	9,488	(124)	35	7	13	(1)	9,420	388	72	393	9,881

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.

0571

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Citrus / Gospel Island 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	4,108		4,108	4,108						4,108	205		205	4,313
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,017	(235)	782	1,017	(235)					782	28		(206)	811
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	285		285	285						285			0	285
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	0		0	0						0	0		0	0
8 620.1-6 Materials and Supplies	1,953		1,953	1,953						1,953	71		71	2,024
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	1,181		1,181	1,181						1,181	43		43	1,224
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	488		488	488						488	18		18	506
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	138	138	0	138					138	5		143	143
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	9,031	(97)	8,935	9,031	(97)	0	0	0	0	8,935	370	0	274	9,305

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.

0572

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

Company: SSU / Citrus / Gospel Island 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	56		56	56				6	(1)	62	3		9	65
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	16	(5)	11	16	(5)			0		11	0		(5)	12
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				0		0			0	0
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		1	1				1		1	0		1	1
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				0		0	0		0	0
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	2	2	0	2			0		2	0		2	2
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	15		15	15				1		16			1	16
25 675.7 Miscellaneous Expenses	0		0	0				0		0	0		0	0
26 TOTAL WATER CUST ACCT EXPENSES	88	(4)	84	88	(4)	0	0	9	(1)	93	4	0	9	97

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.

0573

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (6XX.8)

Company: SSU / Citrus / Gospel Island 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	168		168	168			4	0	(0)	172	9		13	181
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	61	(29)	32	61	(29)		1	0		33	1	72	46	107
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	3		3	3			0	0		3			0	3
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	14		14	14			0	0		14	1		1	15
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	14		14	14			0	0		14	0		1	14
11 633.8 Contractual Services - Legal	6		6	6			0	0		6	0		0	6
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	7		7	7			0	0		7	0		0	7
14 641.8 Rental of Building/Real Prop.	3		3	3			0	1		4	0		1	4
15 642.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
16 650.8 Transportation Expense	0		0	0			0	0		0	0		0	0
17 656.8 Insurance - Vehicle	8		8	8			0	1		9	0		1	9
18 657.8 Insurance - General Liability	9		9	9			0	0		10	0		1	10
19 658.8 Insurance - Workman's Comp.	0	5	6	0	5		0	0		6	0		6	6
20 659.8 Insurance - Other	5		5	5			0	0		5	0		0	6
21 660.8 Advertising Expense	1		1	1			0	0		1	0		0	1
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		35	0	0		35			35	35
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	71		71	71			1	1		73	3		4	76
26 TOTAL WATER A&G EXPENSES	369	(23)	346	369	(23)	35	7	4	(0)	392	15	72	110	479

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 / Citrus / Gospel Island 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	1,449		4,332	2,883	198.99%	2,669	1,663	62.31%
2	603.1-8 Salaries & Wages - Officers, Etc.	1		0	(1)	-100.00%	2	(2)	-100.00%
3	604.1-8 Employee Pensions & Benefits	12		825	813	6774.00%	22	803	3631.62%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	154		288	134	86.98%	284	4	1.50%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	19		0	(19)	-100.00%	35	(35)	-100.00%
8	620.1-8 Materials and Supplies	79		1,968	1,889	2390.53%	146	1,822	1252.01%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	6		14	8	125.49%	11	2	22.41%
11	633.1-8 Contractual Services - Legal	3		6	3	83.37%	6	(0)	-0.45%
12	634.1-8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	2	(2)	-100.00%
13	635.1-8 Contractual Services - Other	129		1,187	1,058	820.43%	238	950	399.66%
14	641.1-8 Rental of Building/Real Prop.	2		3	1	31.13%	4	(1)	-28.81%
15	642.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.1-8 Transportation Expense	12		488	476	3967.14%	22	466	2107.89%
17	656.1-8 Insurance - Vehicle	8		8	(0)	-0.27%	15	(7)	-45.86%
18	657.1-8 Insurance - General Liability	14		9	(5)	-33.67%	26	(17)	-63.99%
19	658.1-8 Insurance - Workman's Comp.	7		146	139	1978.53%	13	133	1028.89%
20	659.1-8 Insurance - Other	1		5	4	443.74%	2	4	195.18%
21	660.1-8 Advertising Expense	0		1	1	N.A.	0	1	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	1		15	14	1358.00%	2	13	691.49%
25	675.1-8 Miscellaneous Expenses	41		72	31	74.54%	76	(4)	-5.25%
26	**TOTAL WATER O&M EXPENSES**	1,939		9,365	7,426	382.97%	3,572	5,793	162.19%
27	**SUBTOTAL (less accts. 666 & 667)**	1,939		9,365	7,426	382.97%	3,572	5,793	61.86%
28	**Average ERC's**	5		8	3	60.00%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		84.21%			

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 / Gospel Island 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	(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	1,332		4,108	2,776	208.39%	2,454	1,654	67.41%
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		782	782	N.A.	0	782	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	153		285	132	86.31%	282	3	1.14%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	19		0	(19)	-100.00%	35	(35)	-100.00%
8	620.1-6 Materials and Supplies	79		1,953	1,874	2372.23%	146	1,808	1242.07%
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	128		1,181	1,053	822.48%	236	945	400.78%
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	12		488	476	3965.83%	22	466	2107.18%
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		138	138	N.A.	0	138	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	0		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	1,723		8,935	7,212	418.56%	3,174	5,761	181.50%
27	**SUBTOTAL (less accts. 666 & 667)**	1,723		8,935	7,212	418.56%	3,174	5,761	84.48%
28	**Average ERC's**	5		8	3	60.00%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		84.21%			

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 / Gospel Island 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 sheduld, 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	54		56	2	4.23%	99	(43)	-43.42%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		11	11	N.A.	0	11	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		1	1	N.A.	0	1	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		0	0	N.A.	0	0	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		2	2	N.A.	0	2	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		15	14	1358.00%	2	13	691.49%
25	675.7 Miscellaneous Expenses	0		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	55		84	29	53.10%	101	(17)	-16.89%
27	**SUBTOTAL (less accts. 666 & 667)**	55		84	29	53.10%	101	(17)	-20.32%
28	**Average ERC's**	5		8	3	60.00%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				**Compounded Multiplier =**		84.21%			

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 / Gospel Island 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 sheduls, 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	63		168	105	167.07%	116	52	44.96%
2	603.8 Salaries & Wages - Officers, Etc.	1		0	(1)	-100.00%	2	(2)	-100.00%
3	604.8 Employee Pensions & Benefits	12		32	20	166.97%	22	10	44.93%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	1		3	2	189.31%	2	1	57.05%
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		14	14	N.A.	0	14	N.A.
9	631.8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	6		14	8	125.49%	11	2	22.41%
11	633.8 Contractual Services - Legal	3		6	3	83.37%	6	(0)	-0.45%
12	634.8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	2	(2)	-100.00%
13	635.8 Contractual Services - Other	1		7	6	556.74%	2	5	256.52%
14	641.8 Rental of Building/Real Prop.	2		3	1	31.13%	4	(1)	-28.81%
15	642.8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
16	650.8 Transportation Expense	0		0	0	N.A.	0	0	N.A.
17	656.8 Insurance - Vehicle	8		8	(0)	-0.27%	15	(7)	-45.86%
18	657.8 Insurance - General Liability	14		9	(5)	-33.67%	26	(17)	-63.99%
19	658.8 Insurance - Workman's Comp.	7		6	(1)	-19.24%	13	(7)	-56.16%
20	659.8 Insurance - Other	1		5	4	443.74%	2	4	185.18%
21	660.8 Advertising Expense	0		1	1	N.A.	0	1	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
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	41		71	30	74.29%	76	(4)	-5.39%
26	TOTAL WATER O&M EXPENSES	161		346	185	114.85%	297	49	16.63%
27	SUBTOTAL (less accts. 666 & 667)	161		346	185	114.85%	297	49	14.26%
28	Average ERC's	5		8	3	60.00%			
29	Average Consumer Price Index - U	118.3		136.2	18	15.15%			
30				Compounded Multiplier =		84.21%			

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 / Gospel Island 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.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	1,663	82.31%	
2	603.1-S Salaries & Wages - Officers, Etc.	(2)	-100.00%	
3	604.1-S Employee Pensions & Benefits	803	3631.62%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	4	1.50%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(35)	-100.00%	
8	620.1-S Materials and Supplies	1,822	1252.01%	
9	631.1-S Contractual Services - Engr.	0	N.A.	
10	632.1-S Contractual Services - Acct.	2	22.41%	
11	633.1-S Contractual Services - Legal	(0)	-0.45%	
12	634.1-S Contractual Services - Mgmt. Fees	(2)	-100.00%	
13	635.1-S Contractual Services - Other	950	399.66%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(1)	-28.81%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	0	N.A.	
16	650.1-S Transportation Expense	466	2107.89%	
17	656.1-S Insurance - Vehicle	(7)	-45.86%	
18	657.1-S Insurance - General Liability	(17)	-63.99%	
19	658.1-S Insurance - Workman's Comp.	133	1028.89%	
20	659.1-S Insurance - Other	4	195.18%	
21	660.1-S Advertising Expense	1	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	13	691.49%	
25	675.1-S Miscellaneous Expenses	(4)	-5.25%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	5,793	162.19%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Gospel Island 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 / Citrus / Gospel Island 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	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	$140
50	Total Projected Rate Case Expense	1,772,200	140
52	**Annual Amortization Over 4 Years**	**$443,050**	**$35**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	8
57	% of Total	100%	0.0079%
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 / Citrus / Gospel Island 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, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, 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 / Citrus / Gospel Island Estates

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
1	**For rate making purposes, the following are the items which are allocated in this filing:**											
2	***(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)***											
3												
4												
5												
6	**A-SCHEDULES (RATE BASE):**											
7												
8												
9	**Allocated Items**						**Allocation Basis**				**Recap Schedules**	
10												
11												
12	(A) Deferred Taxes						Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)				A-1 (W), A-2 (S)	
13												
14	(B) General Plant						Average No. of Customers (Total Company)				A-5 (W), A-6 (S)	
15												
16	(C) General Plant Accum. Dep.						Average No. of Customers (Total Company)				A-9 (W), A-10 (S)	
17												
18												
19												
20												
21												
22												
23												
24	**B-SCHEDULES (INCOME STATEMENT):**											
25												
26												
27	**Allocated Items**						**Allocation Basis**				**Recap Schedules**	
28												
29												
30	(A) Customer Accounts Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-5 (W), B-6 (S)	
31												
32	(B) A & G Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-5 (W), B-6 (S)	
33												
34	(C) Rate Case Expense Amortization (O&M)						Average No. of Customers (FPSC Filed Systems)				B-5 (W), B-6 (S)	
35												
36	(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 / Gospel Island 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)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE Life	(4) 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	120	40	2.50%	3	0	3
4	339.1 Other Plant & Misc.	6	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	1,021	0	N.A.	0	0	0
7	304.2 Structures & Improvements	3,990	33	3.03%	121	0	121
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	2,921	30	3.33%	97	0	97
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	2	35	2.86%	0	0	0
13	310.2 Power Generation Eq.	1	20	5.00%	0	0	0
14	311.2 Pumping Equipment	3,107	20	5.00%	155	0	155
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*	33	33	3.03%	1	0	1
19	320.3 Water Treatment Eq.	3,702	22	4.55%	168	0	168
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	1	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	1,171	37	2.70%	32	0	32
25	331.4 Transm. & Distribution	5,708	43	2.33%	133	0	133
26	333.4 Services	454	40	2.50%	11	0	11
27	334.4 Meters & Meter Insallation	853	20	5.00%	43	0	43
28	335.4 Hydrants	3	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	42	0	N.A.	0	0	0
32	304.5 Structures & Improvements	209	40	2.50%	5	0	5
33	340.5 Office Furniture & Equipment	107	15	6.67%	7	0	7
34	340.51 Computer Equipment	165	6	16.67%	28	0	28
35	*341.5 Transportation Equipment*	142	6	16.67%	24	0	24
36	342.5 Stores Equipment	1	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	54	16	6.25%	3	0	3
38	344.5 Laboratory Equipment	12	15	6.67%	1	0	1
39	345.5 Power Operated Equipment	70	12	8.33%	6	0	6
40	346.5 Communication Equipment	22	10	10.00%	2	0	2
41	347.5 Miscellaneous Equipment	8	15	6.67%	1	0	1
42	348.5 Other Tangible Plant	6	10	10.00%	1	0	1
43							
44	**INTANGIBLE PLANT**	126		2.57%	3	0	3
45	**SUPPLY & PUMPING**	11,042		3.38%	374	0	374
46	**WATER TREATMENT PLANT**	3,735		4.53%	169	0	169
47	**TRANSM. & DISTRIBUTION**	8,191		2.67%	219	0	219
48	**GENERAL PLANT**	838		9.19%	77	0	77
49							
51	**TOTAL DEPRECIATION EXPENSE**	*23,933*		3.52%	842	0	842
52	**AMORTIZATION OF CIAC**				(1,028)	0	(1,028)
53	**NON-USED AND USEFUL**				(86)	0	(86)
54	**NET DEPRECIATION EXPENSE - WATER**				(272)	0	(272)

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Gospel Island 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	3.85%	0	0	0
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	20,552	5.00%	1,028	0	1,028
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.47%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 **TOTAL WATER CIAC AMORT. EXPENSE**	20,552		1,028	0	1,028

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 / Gospel Island 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	3,990	121	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	2,921	97	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	2	0	2.86%
8	310.2 Power Generation Eq.	1	0	5.00%
9	311.2 Pumping Equipment	3,107	155	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	33	1	3.03%
12	320.3 Water Treatment Eq.	3,702	168	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	1,171	32	2.70%
15	**COMPOSITE RATE**	14,927	575	**3.85%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	5,708	133	2.33%
19	335.4 Hydrants	3	0	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	5,712	133	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	853	43	5.00%
24	**COMPOSITE RATE**	853	43	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	454	11	2.50%
27	**COMPOSITE RATE**	454	11	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	14,927	575	3.85%
30	Line / Main Extension Fees & Contri. lines (Line 21)	5,712	133	2.33%
31	Meter Installation Fees (Line 24)	853	43	5.00%
32	Service Installation Fees (Line 27)	454	11	2.50%
33	**COMPOSITE RATE**	21,947	762	**3.47%**

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 / Gospel Island 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	3	0	3	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	121	0	121	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	97	0	97	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	155	0	155	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	1	0	1	0.00%	0
19	320.3 Water Treatment Eq.	168	0	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. Reservlors	32	0	32	0.00%	0
25	331.4 Transm. & Distribution	133	0	133	65.00%	86
26	333.4 Services	11	0	11	0.00%	0
27	334.4 Meters & Meter Insallation	43	0	43	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	5	0	5	0.00%	0
33	340.5 Office Furniture & Equipment	7	0	7	0.00%	0
34	340.51 Computer Equipment	28	0	28	0.00%	0
35	341.5 Transportation Equipment	24	0	24	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	3	0	3	0.00%	0
38	344.5 Laboratory Equipment	1	0	1	0.00%	0
39	345.5 Power Operated Equipment	6	0	6	0.00%	0
40	346.5 Communication Equipment	2	0	2	0.00%	0
41	347.5 Miscellaneous Equipment	1	0	1	0.00%	0
42	348.5 Other Tangible Plant	1	0	1	0.00%	0
43						
44	**INTANGIBLE PLANT**	3	0	3		0
45	**SUPPLY & PUMPING**	374	0	374		0
46	**WATER TREATMENT PLANT**	169	0	169		0
47	**TRANSM. & DISTRIBUTION**	219	0	219		86
48	**GENERAL PLANT**	77	0	77		0
49						
51	**TOTAL**	842	0	842		86
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				10.25%	

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

Present Income - Interim / Final

Company: SSU / Citrus / Gospel Island 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:	50	15	65	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	50	16	65		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	374	374		
6		0	0	0		
7	TOTAL	0	374	374		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		490	0	490		
11		0	0	0		
12	TOTAL	490	0	490		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	540	389	929		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	540	389	929		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 / Gospel Island 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	1,100	337	1,437	1,100	347	1,447	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	9,488	(124)	9,365	9,488	393	9,881	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	(272)	0	(272)	(272)	0	(272)	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	540	389	929	540	389	929	B-15 (W)	-
8 Pre Tax Operating Expenses	9,756	266	10,022	9,756	782	10,539	-	-
9 **TOTAL PRE-TAX INCOME**	**(8,656)**	71	**(8,585)**	**(8,656)**	(436)	**(9,092)**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(8,656)	71	(8,585)	(8,656)	(436)	(9,092)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	3,602	(1,594)	2,008	3,602	(1,529)	2,073	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	209	(92)	116	209	(89)	120	-	-
17 Total Taxable Income	(8,865)	163	(8,702)	(8,865)	(347)	(9,212)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**(3,336)**	61	(3,274)	**(3,336)**	(131)	**(3,466)**	-	-
20 Less:								
21 Parent Debt Adjustment	51	0	51	51	0	51	C-9 (W)	-
22 Investment Tax Credit	10	0	10	10	0	10	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**(3,398)**	61	(3,336)	**(3,398)**	(131)	**(3,528)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Gospel Island 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

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. 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. (%)	10.25%	0.00%	10.25%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Grand Terrace - 575

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Grand Terrace
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	98,577	(3,496)	95,081	A-5 (W)
2	Utility Land & Land Rights	5,858	0	5,858	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(7,244)	64	(7,181)	A-9 (W)
6	CIAC	(57,481)	0	(57,481)	A-12 (W)
7	Accumulated Amortization of CIAC	2,555	0	2,555	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	50,364	0	50,364	C-7 (W)
12	Working Capital Allowance	869	126	995	A-17 (W)
13	TOTAL WATER RATE BASE	93,498	(3,306)	90,192	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Grand Terrace
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	98,577	(3,496)	95,081	A-5 (W)
2 Utility Land & Land Rights	5,858	0	5,858	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(7,244)	64	(7,181)	A-9 (W)
6 CIAC	(57,481)	0	(57,481)	A-12 (W)
7 Accumulated Amortization of CIAC	2,555	0	2,555	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	50,364	0	50,364	C-7 (W)
12 Working Capital Allowance	869	(40)	829	A-17 (W)
13 **TOTAL WATER RATE BASE**	93,498	(3,472)	90,026	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Grand Terrace

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.	(6,992)	0	(3,496)	A-5 (W)
3					
4	2.				
5					
6					
7		(6,992)	0	(3,496)	
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.	147	147	147	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(166)	(83)	
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		147	(19)	64	
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 / Grand Terrace

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).	(40)	(40)	(40)	A-17 (W)
38					
39	2.				
40					
41					
42		(40)	(40)	(40)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	126	126	126	A-17 (W)
45					
46	2.				
47					
48					
49		126	126	126	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(6,885)	(59)	(3,472)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(6,719)	106	(3,306)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Grand Terrace

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 24230 ENDED 05/15/89**	81,257
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 / Lake / Grand Terrace

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	**5/15/89 Balance Docket 891320 (Pending Order)**	81,257
17	1989 Additions	5,441
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,441
21	**12/31/89 BALANCE**	86,698
22	1990 Additions (A/C 101)	4,297
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	4,297
27	**12/31/90 BALANCE**	90,995
28	1990 General Plant Reallocation Adjustments *	4,792
29	**12/31/90 ADJUSTED BALANCE**	95,788
30	1991 Additions (A/C 101)	17,295
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	17,295
35	**12/31/91 BALANCE**	113,083

* 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 / Grand Terrace

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	6,992	(6,992)	0	0	(6,992)	0	0	3,496	(3,496)	0
3 302.1 Franchises	15	461	0	476	0	0	476	245	0	245
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	0	0	0	0	0	0	0	0	0	0
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	3,011	0	0	3,011	0	0	3,011	3,011	0	3,011
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.	72	0	0	72	0	0	72	72	0	72
14 311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0
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	5,418	188	0	5,606	0	0	5,606	5,512	0	5,512
18 304.3 Structures & Improvements	30,170	0	0	30,170	0	0	30,170	30,170	0	30,170
19 320.3 Water Treatment Eq.	1,518	0	0	1,518	0	0	1,518	1,518	0	1,518
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	0	0	0	0	0	0	0	0	0	0
25 331.4 Transm. & Distribution	39,700	15,387	0	55,087	0	0	55,087	47,394	0	47,394
26 333.4 Services	0	3,157	0	3,157	0	0	3,157	1,579	0	1,579
27 334.4 Meters & Meter Installation	2,242	1,865	0	4,108	0	0	4,108	3,175	0	3,175
28 335.4 Hydrants	0	2,700	0	2,700	0	0	2,700	1,350	0	1,350
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	353	(12)	0	341	0	0	341	347	0	347
32 304.5 Structures & Improvements	1,700	42	0	1,742	0	0	1,742	1,721	0	1,721
33 340.5 Office Furniture & Equipme	876	14	0	890	0	0	890	883	0	883
34 340.51 Computer Equipment	1,155	419	0	1,574	0	0	1,574	1,365	0	1,365
35 341.5 Transportation Equipment	1,129	87	0	1,217	0	0	1,217	1,173	0	1,173
36 342.5 Stores Equipment	9	2	0	11	0	0	11	10	0	10
37 343.5 Tools, Shop & Garage	449	(8)	0	440	0	0	440	444	0	444
38 344.5 Laboratory Equipment	95	7	0	102	0	0	102	98	0	98
39 345.5 Power Operated Equipment	606	(52)	0	553	0	0	553	579	0	579
40 346.5 Communication Equipment	176	14	0	190	0	0	190	183	0	183
41 347.5 Miscellaneous Equipment	55	14	0	69	0	0	69	62	0	62
42 348.5 Other Tangible Plant	47	2	0	50	0	0	50	48	0	48
43										
44 INTANGIBLE PLANT	7,007	(6,531)	0	476	(6,992)	0	476	3,741	(3,496)	245
45 SUPPLY & PUMPING	3,083	0	0	3,083	0	0	3,083	3,083	0	3,083
46 WATER TREATMENT PLANT	37,106	188	0	37,294	0	0	37,294	37,200	0	37,200
47 TRANSM. & DISTRIBUTION	41,942	23,110	0	65,052	0	0	65,052	53,497	0	53,497
48 GENERAL PLANT	6,649	529	0	7,179	0	0	7,179	6,914	0	6,914
49										
50 TOTAL PLANT IN SERVICE	95,788	17,295	0	113,083	(6,992)	0	113,083	104,435	(3,496)	100,939
51 LAND & LAND RIGHTS	5,771	176	0	5,946	0	0	5,946	5,858	0	5,858
52 TOTAL PIS LESS LAND	90,017	17,120	0	107,137	(6,992)	0	107,137	98,577	(3,496)	95,081

*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 / Lake / Grand Terrace

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	245	0	0	245	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	0	0	0	0	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	3,011	0	0	3,011	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.	72	0	0	72	0%	0
14	311.2 Pumping Equipment	0	0	0	0	0%	0
15	339.2 Other Plant & Misc.	0	0	0	0	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	5,512	0	0	5,512	0%	0
18	304.3 Structures & Improvements	30,170	0	0	30,170	0%	0
19	320.3 Water Treatment Eq.	1,518	0	0	1,518	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	0	0	0	0	0%	0
25	331.4 Transm. & Distribution	47,394	8,939	0	38,455	0%	0
26	333.4 Services	1,579	0	0	1,579	0%	0
27	334.4 Meters & Meter Insallation	3,175	0	0	3,175	0%	0
28	335.4 Hydrants	1,350	255	0	1,095	0%	0
29	339.4 Other Plant & Misc.	0	0	0	0	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	347	0	0	347	0%	0
32	304.5 Structures & Improvements	1,721	0	0	1,721	0%	0
33	340.5 Office Furniture & Equipment	883	0	0	883	0%	0
34	340.51 Computer Equipment	1,365	0	0	1,365	0%	0
35	341.5 Transportation Equipment	1,173	0	0	1,173	0%	0
36	342.5 Stores Equipment	10	0	0	10	0%	0
37	343.5 Tools, Shop & Garage	444	0	0	444	0%	0
38	344.5 Laboratory Equipment	98	0	0	98	0%	0
39	345.5 Power Operated Equipment	579	0	0	579	0%	0
40	346.5 Communication Equipment	183	0	0	183	0%	0
41	347.5 Miscellaneous Equipment	62	0	0	62	0%	0
42	348.5 Other Tangible Plant	48	0	0	48	0%	0
43							
44	**INTANGIBLE PLANT**	245	0	0	245		0
45	**SUPPLY & PUMPING**	3,083	0	0	3,083		0
46	**WATER TREATMENT PLANT**	37,200	0	0	37,200		0
47	**TRANSM. & DISTRIBUTION**	53,497	9,194	0	44,303		0
48	**GENERAL PLANT**	6,914	0	0	6,914		0
49							
50	**TOTAL PLANT IN SERVICE**	100,939	9,194	0	91,746		0
51	**LAND & LAND RIGHTS**	5,858	0	0	5,858		0
52	**TOTAL PIS LESS LAND**	95,081	9,194	0	85,887		0
53		**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Grand Terrace
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 / Lake / Grand Terrace

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 24230 ENDED 05/15/89**	0
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 / Lake / Grand Terrace

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.

FPSC

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	**5/15/89 Balance Docket 891320 (Pending Order)**	0
17	1989 Additions	1,341
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,341
21	**12/31/89 BALANCE**	1,341
22	1990 Additions	2,589
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,589
26	**12/31/90 BALANCE**	3,930
27	1990 General Plant Reallocation Adjustments *	1,785
28	**12/31/90 ADJUSTED BALANCE**	5,715
29	1991 Additions	3,059
30	1991 Retirements	0
31	1991 Adjustments	19
32	1991 Net Additions	3,078
33	**12/31/91 BALANCE**	8,793

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Grand Terrace
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	147	0	147	(147)	(147)	(0)	147	(147)	(0)
3 302.1 Franchises	0	6	6	0	0	6	3	0	3
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	0	0	0	0	0	0	0	0	0
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	162	100	263	0	0	263	213	0	213
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.	6	4	9	0	0	9	7	0	7
14 311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0
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	1,480	914	2,394	0	0	2,394	1,937	0	1,937
19 320.3 Water Treatment Eq.	112	69	181	0	0	181	147	0	147
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	0	0	0	0	0	0	0	0	0
25 331.4 Transm. & Distribution	1,494	1,102	2,596	0	0	2,596	2,045	0	2,045
26 333.4 Services	0	39	39	0	0	39	20	0	20
27 334.4 Meters & Meter Insallation	139	159	298	0	0	298	218	0	218
28 335.4 Hydrants	0	30	30	0	0	30	15	0	15
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	225	43	268	0	0	268	246	0	246
33 340.5 Office Furniture & Equipment	283	59	342	0	0	342	312	0	312
34 340.51 Computer Equipment	145	227	372	0	166	539	259	83	342
35 341.5 Transportation Equipment	714	196	910	0	0	910	812	0	812
36 342.5 Stores Equipment	3	1	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	203	28	231	0	0	231	217	0	217
38 344.5 Laboratory Equipment	43	7	49	0	0	49	46	0	46
39 345.5 Power Operated Equipment	463	48	511	0	0	511	487	0	487
40 346.5 Communication Equipment	68	18	86	0	0	86	77	0	77
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	22	0	22
43									
44 **INTANGIBLE PLANT**	147	6	153	(147)	(147)	6	150	(147)	3
45 **SUPPLY & PUMPING**	168	104	272	0	0	272	220	0	220
46 **WATER TREATMENT PLANT**	1,592	983	2,575	0	0	2,575	2,084	0	2,084
47 **TRANSM. & DISTRIBUTION**	1,633	1,330	2,963	0	0	2,963	2,298	0	2,298
48 **GENERAL PLANT**	2,175	635	2,810	0	166	2,976	2,492	83	2,575
49									
50 **TOTAL WATER ACCUM. DEP.**	5,715	3,059	8,774	(147)	19	8,793	7,244	(64)	7,181

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / Grand Terrace

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	3	0	3	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	0	0	0	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	213	0	213	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.	7	0	7	0%	0
14 311.2 Pumping Equipment	0	0	0	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	1,937	0	1,937	0%	0
19 320.3 Water Treatment Eq.	147	0	147	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	0	0	0	0%	0
25 331.4 Transm. & Distribution	2,045	104	1,942	0%	0
26 333.4 Services	20	0	20	0%	0
27 334.4 Meters & Meter Insallation	218	0	218	0%	0
28 335.4 Hydrants	15	3	12	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	246	0	246	0%	0
33 340.5 Office Furniture & Equipment	312	0	312	0%	0
34 340.51 Computer Equipment	342	0	342	0%	0
35 341.5 Transportation Equipment	812	0	812	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	217	0	217	0%	0
38 344.5 Laboratory Equipment	46	0	46	0%	0
39 345.5 Power Operated Equipment	487	0	487	0%	0
40 346.5 Communication Equipment	77	0	77	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**	3	0	3		0
45 **SUPPLY & PUMPING**	220	0	220		0
46 **WATER TREATMENT PLANT**	2,084	0	2,084		0
47 **TRANSM. & DISTRIBUTION**	2,298	107	2,192		0
48 **GENERAL PLANT**	2,575	0	2,575		0
49					
50 **TOTAL**	7,181	107	7,074		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 / Lake / Grand Terrace

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 24230 ENDED 05/15/89**	41,800
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 / Lake / Grand Terrace

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	**5/15/89 Balance Docket 891320 (Pending Order)**	41,800
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	41,800
22	1990 Additions	4,275
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,275
26	**12/31/90 BALANCE**	46,075
27	1991 Additions	22,812
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	22,812
31	**12/31/91 BALANCE**	68,887

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

Company: SSU / Lake / Grand Terrace
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	39,700	0	39,700	0	0	39,700	39,700	0	39,700
3 Meter Installation Fees	6,375	1,725	8,100	0	0	8,100	7,238	0	7,238
4 Contributed Lines	0	18,387	18,387	0	0	18,387	9,194	0	9,194
5 Cont. Prty. Other than Lines	0	2,700	2,700	0	0	2,700	1,350	0	1,350
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	46,075	22,812	68,887	0	0	68,887	57,481	0	57,481

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Grand Terrace

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 24230 ENDED 05/15/89**	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	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 / Lake / Grand Terrace

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	**5/15/89 Balance Docket 891320 (Pending Order)**	0
17	1989 Additions	653
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	653
21	**12/31/89 BALANCE**	653
22	1990 Additions	1,135
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,135
26	**12/31/90 BALANCE**	1,788
27	1991 Additions	1,535
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,535
31	**12/31/91 BALANCE**	3,323

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Grand Terrace

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	1,543	922	2,465	0	0	2,465	2,004	0	2,004
3 Meter Installation Fees	245	362	607	0	0	607	426	0	426
4 Contributed Lines	0	214	214	0	0	214	107	0	107
5 Cont. Prty. Other than Lines	0	37	37	0	0	37	18	0	18
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	1,788	1,535	3,323	0	0	3,323	2,555	0	2,555

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Grand Terrace

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 / Grand Terrace

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 / Lake / Grand Terrace

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 / Lake / Grand Terrace
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	6,950	(316)	6,633	6,950	1,007	7,956	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	869	(40)	829	869	126	995	

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.	(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 / Grand Terrace

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

Grand Terrace - 575

Lake County (SSU)

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

Company: SSU / Lake / Grand Terrace
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 acqusition 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	13,589	(1,432)	12,157	11,437	23,594	94.07%	B-4, B-3 (W)
3 Other Revenues	435	230	665	0	665		B-4 (W)
4 TOTAL OPERATING REVENUES	14,024	(1,202)	12,822	11,437	24,259		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	6,950	1,007	7,956	0	7,956		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,524	0	1,524	0	1,524		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	896	242	1,138	515	1,652		B-15, B-3 (W)
9 Provision For Income Taxes	(569)	(850)	(1,420)	4,110	2,690		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	8,800	399	9,199	4,625	13,823		
11 NET OPERATING INCOME:	5,224	(1,601)	3,623	6,812	10,435		
12 RATE BASE	93,498		90,192		90,192		A-1 (W)
13 RATE OF RETURN	5.59%		4.02%		11.57%		D-1 (W)

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

Company: BSU / Lake / Grand Terrace
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	13,589	(1,432)	12,157	9,780	21,937	80.45%	B-4, B-3 (W)
3	Other Revenues	435	0	435	0	435		B-4 (W)
4	TOTAL OPERATING REVENUES	14,024	(1,432)	12,592	9,780	22,372		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	6,950	(316)	6,633	0	6,633		B-5 (W)
6	Depreciation, net of CIAC Amort	1,524	0	1,524	0	1,524		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	896	232	1,127	440	1,567		B-15, B-3 (W)
9	Provision For Income Taxes	(569)	(435)	(1,005)	3,515	2,510		B-16, B-3 (W)
10	TOTAL OPERATING EXPENSES	8,800	(520)	8,280	3,955	12,235		
11	NET OPERATING INCOME:	5,224	(912)	4,312	5,825	10,137		
12	RATE BASE	93,486		90,826		90,826		A-1 (W)
13	RATE OF RETURN	5.59%		4.79%		11.26%		D-1 (W)

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

Company: SSU / Lake / Grand Terrace
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	90,026		90,192		A-1 (W)	-
5	Required Income (L3 x L4)	10,137		10,435		-	-
6	Adjusted Income under Present Rates	4,312		3,623		B-1 (W)	-
7	Income Deficiency (L5 - L6)	5,825		6,812		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	9,340		10,922		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	9,780		11,437		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	9,340		10,922		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	3,515		4,110		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	440		515		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	5,825		6,812			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 / Lake / Grand Terrace

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.	(1,432)	(1,202)	B-4 (W)
3				
4	2.			
5				
6				
7		(1,432)	(1,202)	
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.	(316)	(316)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		289	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		62	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		110	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.		273	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		597	B-5 (W)
22				
23				
24		(316)	1,007	
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.	(64)	(54)	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	296	296	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		232	242	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(435)	(850)	B-16 (W)
48				
49	2.			
50				
51				
52		(435)	(850)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(912)	(1,601)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Grand Terrace
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	11,865	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**	11,865	292	12,157
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	1,724	0	
16	**SUBTOTAL OTHER WATER SALES**	1,724	(1,724)	0
17	**TOTAL WATER SALES**	13,589	(1,432)	12,157
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	435	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**	435	230	665
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	14,024	(1,432)	12,592
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	14,024	(1,202)	12,822

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 / Grand Terrace

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	3,431	254	3,686	1,579	79	1,658	464	72	537	1,388	103	1,491
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,083	208	1,291	448	(136)	311	133	(37)	96	503	381	884
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	465	2	467	441	0	441	0	2	2	24	0	24
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	21	1	22	21	1	22	0	0	0	0	0	0
8	620 Materials and Supplies	205	17	223	86	3	89	4	8	12	115	7	121
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	112	5	116	0	0	0	0	0	0	112	5	116
11	633 Contractual Services - Legal	45	3	48	0	0	0	0	0	0	45	3	48
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	464	19	482	409	15	424	0	0	0	54	4	58
14	641 Rental of Building/Real Prop.	22	11	32	0	0	0	0	0	0	22	11	32
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	196	10	207	195	7	202	1	3	4	1	0	1
17	656 Insurance - Vehicle	66	11	77	0	0	0	0	0	0	66	11	77
18	657 Insurance - General Liability	77	8	85	0	0	0	0	0	0	77	8	85
19	658 Insurance - Workman's Comp.	1	119	120	0	55	55	0	17	17	1	47	48
20	659 Insurance - Other	45	2	47	0	0	0	0	0	0	45	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	289	289	0	0	0	0	0	0	0	289	289
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	120	8	128	0	0	0	120	8	128	0	0	0
25	675 Miscellaneous Expenses	590	39	630	0	0	0	1	3	4	590	37	626
26	TOTAL WATER O&M EXPENSES	6,950	1,007	7,956	3,179	24	3,202	724	75	799	3,047	908	3,955
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	3,431	254	3,686	1,579	79	1,658	464	72	537	1,388	103	1,491
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,083	208	1,291	448	(136)	311	133	(37)	96	503	381	884
31	TOTAL WATER LABOR COSTS	4,514	462	4,976	2,026	(57)	1,969	597	35	632	1,891	484	2,375

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

Company: SSU / Lake / Grand Terrace

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	3,431	0	3,431	1,579	0	1,579	464	0	464	1,388	0	1,388
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,083	(430)	653	448	(147)	301	133	(45)	88	503	(238)	264
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	*615 Purchased Power*	465	0	465	441	0	441	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	21	0	21	21	0	21	0	0	0	0	0	0
8	620 Materials and Supplies	205	0	205	86	0	86	4	0	4	115	0	115
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	112	0	112	0	0	0	0	0	0	112	0	112
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	464	0	464	409	0	409	0	0	0	54	0	54
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	196	0	196	195	0	195	1	0	1	1	0	1
17	656 Insurance - Vehicle	66	0	66	0	0	0	0	0	0	66	0	66
18	657 Insurance - General Liability	77	0	77	0	0	0	0	0	0	77	0	77
19	658 Insurance - Workman's Comp.	1	114	115	0	53	53	0	16	16	1	45	47
20	659 Insurance - Other	45	0	45	0	0	0	0	0	0	45	0	45
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	120	0	120	0	0	0	120	0	120	0	0	0
25	675 Miscellaneous Expenses	590	0	590	0	0	0	1	0	1	590	0	590
26	**TOTAL WATER O&M EXPENSES**	6,950	(316)	6,633	3,179	(94)	3,085	724	(29)	695	3,047	(193)	2,854
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	3,431	0	3,431	1,579	0	1,579	464	0	464	1,388	0	1,388
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,083	(430)	653	448	(147)	301	133	(45)	88	503	(238)	264
31	**TOTAL WATER LABOR COSTS**	4,514	(430)	4,084	2,026	(147)	1,879	597	(45)	553	1,891	(238)	1,652

0625

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

Company: SSU / Lake / Grand Terrace
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	312	409	412	325	214	279	194	218	265	309	251	242	3,431	0	3,431	254	3,686
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	107	127	134	97	68	86	64	71	83	94	78	75	1,083	(430)	653	208	1,291
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	37	27	29	37	37	30	36	35	46	62	43	46	465	0	465	2	467
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	21	0	0	0	21	0	21	1	22
8	620.1-8 Materials and Supplies	(51)	63	47	11	14	15	14	12	14	20	32	13	205	0	205	17	223
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	9	9	10	9	9	10	8	11	112	0	112	5	116
11	633.1-8 Contractual Services - Legal	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	3	48
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	244	5	4	4	173	4	5	4	5	5	4	6	464	0	464	19	482
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	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	18	43	42	16	5	7	3	7	14	20	16	4	196	0	196	10	207
17	656.1-8 Insurance - Vehicle	5	6	5	5	6	5	6	5	6	6	5	7	66	0	66	11	77
18	657.1-8 Insurance - General Liability	6	7	6	6	6	6	7	6	6	7	6	8	77	0	77	8	85
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	114	115	119	120
20	659.1-8 Insurance - Other	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	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	289	289
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	10	8	9	10	8	10	11	14	120	0	120	8	128
25	675.1-8 Miscellaneous Expenses	42	50	48	48	50	49	51	46	50	52	45	60	590	0	590	39	630
26	TOTAL WATER O&M EXPENSES	743	765	758	578	604	511	409	434	538	604	509	497	6,950	(316)	6,633	1,007	7,956

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	3,431	254	3,686
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,083	208	1,291
31	TOTAL WATER LABOR COSTS	4,514	462	4,976

0626

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

Company: SSU / Lake / Grand Terrace
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	187	253	254	175	56	133	37	70	115	149	102	46	1,579	0	1,579	79	1,658
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	64	73	80	45	14	36	10	20	31	39	28	9	448	(147)	301	(136)	311
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	35	25	27	35	35	28	34	33	44	60	41	44	441	0	441	0	441
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	21	0	0	0	21	0	21	1	22
8	620.1-6 Materials and Supplies	(59)	53	37	1	4	5	3	3	4	10	23	1	86	0	86	3	89
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	240	0	0	0	169	0	0	0	0	0	0	1	409	0	409	15	424
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	18	43	42	15	5	7	3	7	14	20	16	4	195	0	195	7	202
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	53	53	55	55
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	484	446	440	271	284	209	88	133	230	278	210	105	3,179	(94)	3,085	24	3,202

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	1,579	79	1,658
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	448	(136)	311
31	TOTAL WATER DIRECT LABOR COSTS	2,026	(57)	1,969

0627

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

Company: SSU / Lake / Grand Terrace
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	25	38	46	37	40	32	36	40	32	39	44	54	464	0	464	72	537
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	13	16	133	(45)	88	(37)	96
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	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	10	8	9	10	8	10	11	14	120	0	120	8	128
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	59	72	58	62	50	57	62	51	60	68	85	724	(29)	695	75	799

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	464	72	537
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	133	(37)	96
31	TOTAL WATER CUST ACCTS LABOR COSTS	597	35	632

0628

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Grand Terrace
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	100	118	112	113	117	115	121	109	117	121	105	140	1,388	0	1,388	103	1,491
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	43	40	41	42	42	44	39	42	44	38	51	503	(238)	264	381	884
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	12	115	0	115	7	121
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	9	9	10	9	9	10	8	11	112	0	112	5	116
11	633.8 Contractual Services - Legal	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	3	48
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	54	0	54	4	58
14	641.8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22	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	6	5	6	5	6	6	5	7	66	0	66	11	77
18	657.8 Insurance - General Liability	6	7	6	6	6	6	7	6	6	7	6	8	77	0	77	8	85
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	45	47	47	48
20	659.8 Insurance - Other	3	4	4	4	4	4	4	4	4	4	3	5	45	0	45	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	289	289
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	50	47	48	50	49	51	46	50	52	44	60	590	0	590	37	626
26	TOTAL WATER A&G EXPENSES	219	260	245	248	257	252	265	239	257	266	230	308	3,047	(193)	2,854	908	3,955

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,388	103	1,491
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	503	381	884
31	TOTAL WATER A&G LABOR COSTS	1,891	484	2,375

0629

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

Company: SSU / Lake / Grand Terrace

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	3,431	0	3,431	3,431	0	0	34	54	(9)	3,510	176	0	254	3,686
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	1,083	(430)	653	1,083	(430)	0	9	7	0	669	24	597	208	1,291
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	465	0	465	465	0	0	0	2	0	467	0	0	2	467
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	21	0	21	21	0	0	0	0	0	21	1	0	1	22
8 620.1-8 Materials and Supplies	205	0	205	205	0	0	2	8	0	215	8	0	17	223
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	112	0	112	112	0	0	1	0	0	112	4	0	5	116
11 633.1-8 Contractual Services - Legal	45	0	45	45	0	0	1	0	0	46	2	0	3	48
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	464	0	464	464	0	0	2	0	0	465	17	0	18	482
14 641.1-8 Rental of Building/Real Prop.	22	0	22	22	0	0	0	10	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	196	0	196	196	0	0	0	3	0	199	7	0	10	207
17 656.1-8 Insurance - Vehicle	66	0	66	66	0	0	2	7	0	74	3	0	11	77
18 657.1-8 Insurance - General Liability	77	0	77	77	0	0	2	4	0	82	3	0	8	85
19 658.1-8 Insurance - Workman's Comp.	1	114	115	1	114	0	0	1	0	116	4	0	119	120
20 659.1-8 Insurance - Other	45	0	45	45	0	0	0	0	0	45	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	289	0	0	0	289	0	0	289	289
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	120	0	120	120	0	0	0	8	0	128	0	0	8	128
25 675.1-8 Miscellaneous Expenses	590	0	590	590	0	0	10	8	0	608	22	0	30	630
26 TOTAL WATER O&M EXPENSES	6,950	(316)	6,633	6,950	(316)	289	62	110	(9)	7,086	273	597	1,007	7,958

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 = 3.35%, Payroll Taxes - $880,558 / $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.

0630

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

Company: SSU / Lake / Grand Terrace

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	1,579		1,579	1,579						1,579	79		79	1,658
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	448	(147)	301	448	(147)					301	11		(136)	311
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	441		441	441						441			0	441
6 *616.1-6 Fuel for Power Purchased*	0		0	0						0	0		0	0
7 618.1-6 Chemicals	21		21	21						21	1		1	22
8 620.1-6 Materials and Supplies	86		86	86						86	3		3	89
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	409		409	409						409	15		15	424
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	195		195	195						195	7		7	202
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	53	53	0	53					53	2		55	55
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	3,179	(94)	3,085	3,179	(94)	0	0	0	0	3,085	118	0	24	3,202

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.

0631

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

Company: SSU / Lake / Grand Terrace

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	464		464	464				51	(5)	511	26		72	537
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	133	(45)	88	133	(45)			4		92	3		(37)	96
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	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	120		120	120				8		128			8	128
25 675.7 Miscellaneous Expenses	1		1	1				3		4	0		3	4
26 TOTAL WATER CUST ACCT EXPENSES	724	(29)	695	724	(29)	0	0	76	(5)	766	30	0	75	799

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.

0632

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

Company: SSU / Lake / Grand Terrace

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	1,388		1,388	1,388			34	2	(4)	1,420	71		103	1,491
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	503	(238)	264	503	(238)		9	3		276	10	597	381	884
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	115		115	115			2	1		117	4		7	121
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	112		112	112			1	0		112	4		5	116
11 633.8 Contractual Services - Legal	45		45	45			1	0		46	2		3	48
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	54		54	54			2	0		56	2		4	58
14 641.8 Rental of Building/Real Prop.	22		22	22			0	10		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	66		66	66			2	7		74	3		11	77
18 657.8 Insurance - General Liability	77		77	77			2	4		82	3		8	85
19 658.8 Insurance - Workman's Comp.	1	45	47	1	45		0	0		47	2		47	48
20 659.8 Insurance - Other	45		45	45			0	0		45	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		289	0	0		289			289	289
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	590		590	590			10	5		604	22		37	626
26 TOTAL WATER A&G EXPENSES	3,047	(193)	2,854	3,047	(193)	289	62	32	(4)	3,232	125	597	906	3,955

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 / Lake / Grand Terrace

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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	4,929		3,431	(1,498)	-30.39%	8,921	(5,490)	-61.54%
2	603.1-8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	4	(4)	-100.00%
3	604.1-8 Employee Pensions & Benefits	863		653	(210)	-24.30%	1,562	(909)	-58.18%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	306		465	159	51.95%	554	(89)	-16.04%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	13		21	8	63.08%	24	(2)	-9.90%
8	620.1-8 Materials and Supplies	395		205	(190)	-48.02%	715	(510)	-71.28%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	106		112	6	5.30%	192	(80)	-41.82%
11	633.1-8 Contractual Services - Legal	67		45	(22)	-32.26%	121	(76)	-62.57%
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	1,396		464	(932)	-66.79%	2,527	(2,063)	-81.65%
14	641.1-8 Rental of Building/Real Prop.	0		22	22	N.A.	0	22	N.A.
15	642.1-8 Rental of Equipment	8		1	(7)	-88.74%	14	(14)	-94.33%
16	650.1-8 Transportation Expense	358		196	(162)	-45.21%	648	(452)	-69.73%
17	656.1-8 Insurance - Vehicle	132		66	(66)	-50.13%	239	(173)	-72.45%
18	657.1-8 Insurance - General Liability	108		77	(31)	-29.07%	195	(119)	-60.81%
19	658.1-8 Insurance - Workman's Comp.	0		115	115	N.A.	0	115	N.A.
20	659.1-8 Insurance - Other	56		45	(11)	-19.90%	101	(56)	-55.74%
21	660.1-8 Advertising Expense	14		5	(9)	-66.22%	25	(21)	-81.33%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	430		0	(430)	-100.00%	778	(778)	-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	0		120	120	N.A.	0	120	N.A.
25	675.1-8 Miscellaneous Expenses	573		590	17	3.03%	1,037	(447)	-43.07%
26	**TOTAL WATER O&M EXPENSES**	**9,756**		**6,633**	**(3,123)**	**-32.01%**	**17,656**	**(11,024)**	**-62.43%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,326**		**6,633**	**(2,693)**	**-28.87%**	**16,878**	**(10,246)**	**-154.46%**
28	**Average ERC's**	**38**		**66**	**28**	**73.68%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				**Compounded Multiplier =**		**80.99%**			

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 / Lake / Grand Terrace

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 sheete, 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	2,825		1,579	(1,246)	-44.12%	5,113	(3,534)	-69.13%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	499		301	(198)	-39.77%	903	(603)	-66.72%
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	286		441	155	54.23%	518	(77)	-14.78%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	13		21	8	63.08%	24	(2)	-9.90%
8	620.1-6 Materials and Supplies	262		86	(176)	-67.17%	474	(388)	-81.86%
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	1,224		409	(815)	-66.55%	2,215	(1,806)	-81.52%
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	344		195	(149)	-43.35%	623	(428)	-68.70%
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		53	53	N.A.	0	53	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	0		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	5,453		3,085	(2,368)	-43.43%	9,870	(6,785)	-68.74%
27	**SUBTOTAL (less accts. 666 & 667)**	5,453		3,085	(2,368)	-43.43%	9,870	(6,785)	-219.93%
28	**Average ERC's**	38		66	28	73.68%			
29	**Average Consumer Price Index - U**	130.7		136.2	5	4.21%			
30				**Compounded Multiplier =**		80.99%			

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 / Lake / Grand Terrace

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	375		464	89	23.82%	679	(214)	-31.59%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	71		88	17	24.52%	129	(40)	-31.20%
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	0		4	4	N.A.	0	4	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		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.			16	16	N.A.	0	16	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			120	120	N.A.	0	120	N.A.
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**446**		**665**	**249**	**55.78%**	**807**	**(113)**	**-13.94%**
27	**SUBTOTAL (less accts. 668 & 667)**	**446**		**665**	**249**	**55.78%**	**807**	**(113)**	**-16.20%**
28	**Average ERC's**	**38**		**66**	**28**	**73.68%**			
29	Average Consumer Price Index - U	130.7		136.2	6	4.21%			
30				Compounded Multiplier =		80.99%			

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 / Lake / Grand Terrace

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	1,729		1,388	(341)	-19.72%	3,129	(1,741)	-55.64%
2	603.8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	4	(4)	-100.00%
3	604.8 Employee Pensions & Benefits	293		264	(29)	-9.90%	530	(266)	-50.16%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	20		24	4	19.34%	36	(12)	-34.06%
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	133		115	(18)	-13.64%	241	(126)	-52.29%
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	106		112	6	5.30%	192	(80)	-41.82%
11	633.8 Contractual Services - Legal	67		45	(22)	-32.26%	121	(76)	-62.57%
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	172		54	(118)	-68.50%	311	(257)	-82.60%
14	641.8 Rental of Building/Real Prop.	0		22	22	N.A.	0	22	N.A.
15	642.8 Rental of Equipment	8		1	(7)	-89.74%	14	(14)	-94.33%
16	650.8 Transportation Expense	14		1	(13)	-95.87%	25	(25)	-97.72%
17	656.8 Insurance - Vehicle	132		66	(66)	-50.13%	239	(173)	-72.45%
18	657.8 Insurance - General Liability	108		77	(31)	-29.07%	195	(119)	-60.81%
19	658.8 Insurance - Workman's Comp.			47	47	N.A.	0	47	N.A.
20	659.8 Insurance - Other	56		45	(11)	-19.90%	101	(56)	-55.74%
21	660.8 Advertising Expense	14		5	(9)	-66.22%	25	(21)	-81.33%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	430		0	(430)	-100.00%	778	(778)	-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	573		590	17	2.98%	1,037	(448)	-43.16%
26	**TOTAL WATER O&M EXPENSES**	**3,857**		**2,854**	**(1,003)**	**-26.01%**	**6,981**	**(4,127)**	**-59.12%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,427**		**2,854**	**(573)**	**-16.73%**	**6,203**	**(3,349)**	**-117.35%**
28	**Average ERC's**	**38**		**66**	**28**	**73.68%**			
29	**Average Consumer Price Index - U**	**130.7**		**136.2**	**6**	**4.21%**			
30				*Compounded Multiplier =*		**80.99%**			

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 / Lake / Grand Terrace
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) O&M GUIDELINE DEVIATION %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(5,490)	-81.54%	
2	603.1-S Salaries & Wages - Officers, Etc.	(4)	-100.00%	
3	604.1-S Employee Pensions & Benefits	(909)	-58.18%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(89)	-16.04%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(2)	-9.90%	
8	620.1-S Materials and Supplies	(510)	-71.28%	
9	631.1-S Contractual Services - Engr.	0	N.A.	
10	632.1-S Contractual Services - Acct.	(80)	-41.82%	
11	633.1-S Contractual Services - Legal	(76)	-62.57%	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	(2,063)	-81.65%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	22	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(14)	-84.33%	
16	650.1-S Transportation Expense	(452)	-69.73%	
17	656.1-S Insurance - Vehicle	(173)	-72.45%	
18	657.1-S Insurance - General Liability	(119)	-60.81%	
19	658.1-S Insurance - Workmen's Comp.	115	N.A.	
20	659.1-S Insurance - Other	(56)	-55.74%	
21	660.1-S Advertising Expense	(21)	-81.33%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(778)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	120	N.A.	
25	675.1-S Miscellaneous Expenses	(447)	-43.07%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(11,024)	-62.43%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Grand Terrace

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 / Grand Terrace

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	$1,158
50	Total Projected Rate Case Expense	1,772,200	1,158
52	**Annual Amortization Over 4 Years**	**$443,050**	**$289**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	66
57	% of Total	100%	0.0653%
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 / Lake / Grand Terrace

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 / Lake / Grand Terrace

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 / Lake / Grand Terrace

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	245	40	2.50%	6	0	6
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	0	33	3.03%	0	0	0
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	3,011	30	3.33%	100	0	100
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.	72	20	5.00%	4	0	4
14	311.2 Pumping Equipment	0	20	5.00%	0	0	0
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	5,512	0	N.A.	0	0	0
18	304.3 Structures & Improvements	30,170	33	3.03%	914	0	914
19	320.3 Water Treatment Eq.	1,518	22	4.55%	69	0	69
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	0	37	2.70%	0	0	0
25	331.4 Transm. & Distribution	47,394	43	2.33%	1,102	0	1,102
26	333.4 Services	1,579	40	2.50%	39	0	39
27	334.4 Meters & Meter Insallation	3,175	20	5.00%	159	0	159
28	335.4 Hydrants	1,350	45	2.22%	30	0	30
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	347	0	N.A.	0	0	0
32	304.5 Structures & Improvements	1,721	40	2.50%	43	0	43
33	340.5 Office Furniture & Equipment	883	15	6.67%	59	0	59
34	340.51 Computer Equipment	1,365	6	16.67%	227	0	227
35	341.5 Transportation Equipment	1,173	6	16.67%	196	0	196
36	342.5 Stores Equipment	10	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	444	16	6.25%	28	0	28
38	344.5 Laboratory Equipment	98	15	6.67%	7	0	7
39	345.5 Power Operated Equipment	579	12	8.33%	48	0	48
40	346.5 Communication Equipment	183	10	10.00%	18	0	18
41	347.5 Miscellaneous Equipment	62	15	6.67%	4	0	4
42	348.5 Other Tangible Plant	48	10	10.00%	5	0	5
43							
44	**INTANGIBLE PLANT**	245		2.50%	6	0	6
45	**SUPPLY & PUMPING**	3,083		3.37%	104	0	104
46	**WATER TREATMENT PLANT**	37,200		2.64%	983	0	983
47	**TRANSM. & DISTRIBUTION**	53,497		2.49%	1,330	0	1,330
48	**GENERAL PLANT**	6,914		9.19%	635	0	635
49							
51	**TOTAL DEPRECIATION EXPENSE**	100,939		3.03%	3,059	0	3,059
52	**AMORTIZATION OF CIAC**				(1,535)	0	(1,535)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				1,524	0	1,524

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Grand Terrace

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	3.13%	0	0	0
2 Line/Main Extension Fees	39,700	2.32%	922	0	922
3 Meter Installation Fees	7,238	5.00%	362	0	362
4 Contributed Lines	9,194	2.32%	214	0	214
5 Cont. Prty. Other Than Lines	1,350	2.74%	37	0	37
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	57,481		1,535	0	1,535

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 / Grand Terrace

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	0	0	N.A.
3	305.2 Collect. & Impound.	0	0	N.A.
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	3,011	100	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	0	0	N.A.
8	310.2 Power Generation Eq.	72	4	5.00%
9	311.2 Pumping Equipment	0	0	N.A.
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	30,170	914	3.03%
12	320.3 Water Treatment Eq.	1,518	69	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	0	0	N.A.
15	**COMPOSITE RATE**	34,771	1,087	3.13%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	47,394	1,102	2.33%
19	335.4 Hydrants	1,350	30	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	48,744	1,132	2.32%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	3,175	159	5.00%
24	**COMPOSITE RATE**	3,175	159	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,579	39	2.50%
27	**COMPOSITE RATE**	1,579	39	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	34,771	1,087	3.13%
30	Line / Main Extension Fees & Contri. lines (Line 21)	48,744	1,132	2.32%
31	Meter Installation Fees (Line 24)	3,175	159	5.00%
32	Service Installation Fees (Line 27)	1,579	39	2.50%
33	**COMPOSITE RATE**	88,268	2,418	2.74%

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 / Grand Terrace
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	6	0	6	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	0	0	0	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	100	0	100	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.	4	0	4	0.00%	0
14	311.2 Pumping Equipment	0	0	0	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	914	0	914	0.00%	0
19	320.3 Water Treatment Eq.	69	0	69	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	0	0	0	0.00%	0
25	331.4 Transm. & Distribution	1,102	208	895	0.00%	0
26	333.4 Services	39	0	39	0.00%	0
27	334.4 Meters & Meter Insallation	159	0	159	0.00%	0
28	335.4 Hydrants	30	6	24	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	43	0	43	0.00%	0
33	340.5 Office Furniture & Equipment	59	0	59	0.00%	0
34	340.51 Computer Equipment	227	0	227	0.00%	0
35	341.5 Transportation Equipment	196	0	196	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	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**	6	0	6		0
45	**SUPPLY & PUMPING**	104	0	104		0
46	**WATER TREATMENT PLANT**	983	0	983		0
47	**TRANSM. & DISTRIBUTION**	1,330	214	1,117		0
48	**GENERAL PLANT**	635	0	635		0
49						
51	**TOTAL**	3,059	214	2,845		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 / Lake / Grand Terrace
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:**	631	(64)	567	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	631	(54)	577		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	296	296		
6		0	0	0		
7	**TOTAL**	0	296	296		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		265	0	265		
11		0	0	0		
12	**TOTAL**	265	0	265		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	896	232	1,127		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	896	242	1,138		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 / Grand Terrace
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	14,024	(1,432)	12,592	14,024	(1,202)	12,822	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	6,950	(316)	6,633	6,950	1,007	7,956	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,524	0	1,524	1,524	0	1,524	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	896	242	1,138	896	242	1,138	B-15 (W)	-
8 Pre Tax Operating Expenses	9,370	(74)	9,295	9,370	1,249	10,618	-	-
9 TOTAL PRE-TAX INCOME	4,655	(1,358)	3,297	4,655	(2,451)	2,204	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	4,655	(1,358)	3,297	4,655	(2,451)	2,204	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	93,498	(3,472)	90,026	93,498	(3,306)	90,192	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	5,423	(201)	5,222	5,423	(192)	5,231	-	-
17 Total Taxable Income	(768)	(1,157)	(1,925)	(768)	(2,259)	(3,028)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(289)	(435)	(724)	(289)	(850)	(1,139)	-	-
20 Less:								
21 Parent Debt Adjustment	234	0	234	234	0	234	C-9 (W)	-
22 Investment Tax Credit	46	0	46	46	0	46	C-8 (W)	-
23 TOTAL INCOME TAXES	(569)	(435)	(1,005)	(569)	(850)	(1,420)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Grand Terrace

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

Harmony Homes - 326

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Harmony Homes
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	65,763	(23)	65,740	A-5 (W)
2 Utility Land & Land Rights	1,100	0	1,100	A-5 (W)
3 Non-Used & Useful	(200)	0	(200)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(22,842)	(54)	(22,896)	A-9 (W)
6 CIAC	(900)	0	(900)	A-12 (W)
7 Accumulated Amortization of CIAC	536	0	536	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	(563)	0	(563)	C-7 (W)
12 Working Capital Allowance	1,500	142	1,642	A-17 (W)
13 **TOTAL WATER RATE BASE**	**44,395**	**65**	**44,459**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Harmony Homes
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	65,763	(23)	65,740	A-5 (W)
2	Utility Land & Land Rights	1,100	0	1,100	A-5 (W)
3	Non-Used & Useful	(200)	0	(200)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(22,842)	(54)	(22,896)	A-9 (W)
6	CIAC	(900)	0	(900)	A-12 (W)
7	Accumulated Amortization of CIAC	536	0	536	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	(563)	0	(563)	C-7 (W)
12	Working Capital Allowance	1,500	(41)	1,459	A-17 (W)
13	**TOTAL WATER RATE BASE**	44,395	(118)	44,276	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Harmony Homes

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.	(199)	153	(23)	A-5 (W)
3					
4	2.				
5					
6					
7		**(199)**	**153**	**(23)**	
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.	27	27	27	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(161)	(81)	
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		**27**	**(134)**	**(54)**	
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 / Harmony Homes

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).	142	142	142	A-17 (W)
45					
46	2.				
47					
48					
49		142	142	142	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(213)	(23)	(118)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(30)	160	65	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Harmony Homes

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**	61,245
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 / Harmony Homes

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**	61,245
17	1989 Additions	1,370
18	1989 Retirements	0
19	1989 Adjustments	4
20	1989 Net Additions	1,374
21	**12/31/89 BALANCE**	62,619
22	1990 Additions (A/C 101)	7,912
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	7,912
27	**12/31/90 BALANCE**	70,531
28	1990 General Plant Reallocation Adjustments *	(3,983)
29	**12/31/90 ADJUSTED BALANCE**	66,548
30	1991 Additions (A/C 101)	630
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	153
34	1991 Net Additions	783
35	**12/31/91 BALANCE**	67,331

* 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 / Harmony Homes

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	199	(351)	0	(153)	(199)	153	0	23	(23)	(0)
3	302.1 Franchises	677	0	0	677	0	0	677	677	0	677
4	339.1 Other Plant & Misc.	278	0	0	278	0	0	278	278	0	278
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	18	0	0	18	0	0	18	18	0	18
7	304.2 Structures & Improvements	10,411	0	0	10,411	0	0	10,411	10,411	0	10,411
8	305.2 Collect. & Impound.	7,689	0	0	7,689	0	0	7,689	7,689	0	7,689
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,985	0	0	3,985	0	0	3,985	3,985	0	3,985
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,150	0	0	1,150	0	0	1,150	1,150	0	1,150
13	310.2 Power Generation Eq.	7	0	0	7	0	0	7	7	0	7
14	311.2 Pumping Equipment	14,991	0	0	14,991	0	0	14,991	14,991	0	14,991
15	339.2 Other Plant & Misc.	(8)	0	0	(8)	0	0	(8)	(8)	0	(8)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	745	0	0	745	0	0	745	745	0	745
18	304.3 Structures & Improvements	1,473	0	0	1,473	0	0	1,473	1,473	0	1,473
19	320.3 Water Treatment Eq.	3,382	0	0	3,382	0	0	3,382	3,382	0	3,382
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	69	0	0	69	0	0	69	69	0	69
25	331.4 Transm. & Distribution	6,018	18	0	6,035	0	0	6,035	6,027	0	6,027
26	333.4 Services	3,197	0	0	3,197	0	0	3,197	3,197	0	3,197
27	334.4 Meters & Meter Insallation	5,686	451	0	6,137	0	0	6,137	5,911	0	5,911
28	335.4 Hydrants	37	0	0	37	0	0	37	37	0	37
29	339.4 Other Plant & Misc.	95	0	0	95	0	0	95	95	0	95
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	342	(11)	0	330	0	0	330	336	0	336
32	304.5 Structures & Improvements	1,649	41	0	1,690	0	0	1,690	1,669	0	1,669
33	340.5 Office Furniture & Equipme	850	14	0	863	0	0	863	856	0	856
34	340.51 Computer Equipment	1,120	406	0	1,526	0	0	1,526	1,323	0	1,323
35	341.5 Transportation Equipment	1,095	85	0	1,180	0	0	1,180	1,137	0	1,137
36	342.5 Stores Equipment	8	2	0	10	0	0	10	9	0	9
37	343.5 Tools, Shop & Garage	435	(8)	0	427	0	0	427	431	0	431
38	344.5 Laboratory Equipment	92	6	0	99	0	0	99	95	0	95
39	345.5 Power Operated Equipment	587	(51)	0	537	0	0	537	562	0	562
40	346.5 Communication Equipment	171	13	0	184	0	0	184	177	0	177
41	347.5 Miscellaneous Equipment	53	14	0	67	0	0	67	60	0	60
42	348.5 Other Tangible Plant	46	2	0	48	0	0	48	47	0	47
43											
44	**INTANGIBLE PLANT**	1,154	(351)	0	802	(199)	153	955	978	(23)	955
45	**SUPPLY & PUMPING**	38,243	0	0	38,243	0	0	38,243	38,243	0	38,243
46	**WATER TREATMENT PLANT**	5,600	0	0	5,600	0	0	5,600	5,600	0	5,600
47	**TRANSM. & DISTRIBUTION**	15,103	468	0	15,571	0	0	15,571	15,337	0	15,337
48	**GENERAL PLANT**	6,448	513	0	6,961	0	0	6,961	6,705	0	6,705
49											
50	**TOTAL PLANT IN SERVICE**	66,548	630	0	67,178	(199)	153	67,331	66,863	(23)	66,840
51	**LAND & LAND RIGHTS**	1,106	(11)	0	1,094	0	0	1,094	1,100	0	1,100
52	**TOTAL PIS LESS LAND**	65,442	642	0	66,084	(199)	153	66,237	65,763	(23)	65,740

*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 / Harmony Homes

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	677	0	0	677	0%	0
4 339.1 Other Plant & Misc.	278	0	0	278	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	18	0	0	18	0%	0
7 304.2 Structures & Improvements	10,411	0	0	10,411	0%	0
8 305.2 Collect. & Impound.	7,689	0	0	7,689	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	3,985	0	0	3,985	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	1,150	0	0	1,150	0%	0
13 310.2 Power Generation Eq.	7	0	0	7	0%	0
14 311.2 Pumping Equipment	14,991	0	0	14,991	0%	0
15 339.2 Other Plant & Misc.	(8)	0	0	(8)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	745	0	0	745	0%	0
18 304.3 Structures & Improvements	1,473	0	0	1,473	0%	0
19 320.3 Water Treatment Eq.	3,382	0	0	3,382	10%	338
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	69	0	0	69	0%	0
25 331.4 Transm. & Distribution	6,027	0	0	6,027	0%	0
26 333.4 Services	3,197	0	0	3,197	0%	0
27 334.4 Meters & Meter Installation	5,911	0	0	5,911	0%	0
28 335.4 Hydrants	37	0	0	37	0%	0
29 339.4 Other Plant & Misc.	95	0	0	95	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	336	0	0	336	0%	0
32 304.5 Structures & Improvements	1,669	0	0	1,669	0%	0
33 340.5 Office Furniture & Equipment	856	0	0	856	0%	0
34 340.51 Computer Equipment	1,323	0	0	1,323	0%	0
35 341.5 Transportation Equipment	1,137	0	0	1,137	0%	0
36 342.5 Stores Equipment	9	0	0	9	0%	0
37 343.5 Tools, Shop & Garage	431	0	0	431	0%	0
38 344.5 Laboratory Equipment	95	0	0	95	0%	0
39 345.5 Power Operated Equipment	562	0	0	562	0%	0
40 346.5 Communication Equipment	177	0	0	177	0%	0
41 347.5 Miscellaneous Equipment	60	0	0	60	0%	0
42 348.5 Other Tangible Plant	47	0	0	47	0%	0
43						
44 **INTANGIBLE PLANT**	955	0	0	955		0
45 **SUPPLY & PUMPING**	38,243	0	0	38,243		0
46 **WATER TREATMENT PLANT**	5,600	0	0	5,600		338
47 **TRANSM. & DISTRIBUTION**	15,337	0	0	15,337		0
48 **GENERAL PLANT**	6,705	0	0	6,705		0
49						
50 **TOTAL PLANT IN SERVICE**	66,840	0	0	66,840		338
51 **LAND & LAND RIGHTS**	1,100	0	0	1,100		0
52 **TOTAL PIS LESS LAND**	65,740	0	0	65,740		338
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.51%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Harmony Homes
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	338	0	338	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(138)	0	(138)	A-9 (W)
4 *Other (Net Aquisition Adjustments)*	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	200	0	200	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Harmony Homes

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**	18,277
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 / Harmony Homes

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**	**18,277**
17	1989 Additions	1,783
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,783
21	**12/31/89 BALANCE**	**20,060**
22	1990 Additions	2,725
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,725
26	**12/31/90 BALANCE**	**22,785**
27	1990 General Plant Reallocation Adjustments *	(1,318)
28	**12/31/90 ADJUSTED BALANCE**	**21,467**
29	1991 Additions	2,749
30	1991 Retirements	0
31	1991 Adjustments	134
32	1991 Net Additions	2,884
33	**12/31/91 BALANCE**	**24,351**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Harmony Homes
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	27	(0)	27	(27)	(27)	0	27	(27)	0
3 302.1 Franchises	222	17	238	0	0	238	230	0	230
4 339.1 Other Plant & Misc.	101	11	112	0	0	112	107	0	107
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	3,174	315	3,490	0	0	3,490	3,332	0	3,332
8 305.2 Collect. & Impound.	121	154	275	0	0	275	198	0	198
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,576	133	1,709	0	0	1,709	1,642	0	1,642
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	430	33	463	0	0	463	446	0	446
13 310.2 Power Generation Eq.	0	0	1	0	0	1	1	0	1
14 311.2 Pumping Equipment	6,649	750	7,398	0	0	7,398	7,023	0	7,023
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	228	45	272	0	0	272	250	0	250
19 320.3 Water Treatment Eq.	1,306	154	1,459	0	0	1,459	1,383	0	1,383
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	2	7	0	0	7	6	0	6
25 331.4 Transm. & Distribution	1,880	140	2,020	0	0	2,020	1,950	0	1,950
26 333.4 Services	1,109	80	1,189	0	0	1,189	1,149	0	1,149
27 334.4 Meters & Meter Insallation	2,517	296	2,813	0	0	2,813	2,665	0	2,665
28 335.4 Hydrants	2	1	3	0	0	3	2	0	2
29 339.4 Other Plant & Misc.	13	4	17	0	0	17	15	0	15
30 GENERAL PLANT									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	218	42	260	0	0	260	239	0	239
33 340.5 Office Furniture & Equipment	274	57	331	0	0	331	303	0	303
34 340.51 Computer Equipment	141	221	361	0	161	523	251	81	332
35 341.5 Transportation Equipment	693	190	882	0	0	882	788	0	788
36 342.5 Stores Equipment	3	1	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	197	27	224	0	0	224	210	0	210
38 344.5 Laboratory Equipment	41	6	48	0	0	48	44	0	44
39 345.5 Power Operated Equipment	449	47	496	0	0	496	472	0	472
40 346.5 Communication Equipment	66	18	83	0	0	83	75	0	75
41 347.5 Miscellaneous Equipment	9	4	13	0	0	13	11	0	11
42 348.5 Other Tangible Plant	19	5	23	0	0	23	21	0	21
43									
44 INTANGIBLE PLANT	350	28	378	(27)	(27)	351	364	(27)	337
45 SUPPLY & PUMPING	11,950	1,385	13,335	0	0	13,335	12,642	0	12,642
46 WATER TREATMENT PLANT	1,533	198	1,732	0	0	1,732	1,633	0	1,633
47 TRANSM. & DISTRIBUTION	5,525	522	6,048	0	0	6,048	5,787	0	5,787
48 GENERAL PLANT	2,109	616	2,725	0	161	2,886	2,417	81	2,497
49									
50 TOTAL WATER ACCUM. DEP.	21,467	2,749	24,216	(27)	134	24,351	22,842	54	22,896

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Harmony Homes

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	230	0	230	0%	0
4 339.1 Other Plant & Misc.	107	0	107	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	3,332	0	3,332	0%	0
8 305.2 Collect. & Impound.	198	0	198	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	1,642	0	1,642	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	446	0	446	0%	0
13 310.2 Power Generation Eq.	1	0	1	0%	0
14 311.2 Pumping Equipment	7,023	0	7,023	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	250	0	250	0%	0
19 320.3 Water Treatment Eq.	1,383	0	1,383	10%	138
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	6	0	6	0%	0
25 331.4 Transm. & Distribution	1,950	0	1,950	0%	0
26 333.4 Services	1,149	0	1,149	0%	0
27 334.4 Meters & Meter Insallation	2,665	0	2,665	0%	0
28 335.4 Hydrants	2	0	2	0%	0
29 339.4 Other Plant & Misc.	15	0	15	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	239	0	239	0%	0
33 340.5 Office Furniture & Equipment	303	0	303	0%	0
34 340.51 Computer Equipment	332	0	332	0%	0
35 341.5 Transportation Equipment	788	0	788	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	210	0	210	0%	0
38 344.5 Laboratory Equipment	44	0	44	0%	0
39 345.5 Power Operated Equipment	472	0	472	0%	0
40 346.5 Communication Equipment	75	0	75	0%	0
41 347.5 Miscellaneous Equipment	11	0	11	0%	0
42 348.5 Other Tangible Plant	21	0	21	0%	0
43					
44 **INTANGIBLE PLANT**	337	0	337		0
45 **SUPPLY & PUMPING**	12,642	0	12,642		0
46 **WATER TREATMENT PLANT**	1,633	0	1,633		138
47 **TRANSM. & DISTRIBUTION**	5,787	0	5,787		0
48 **GENERAL PLANT**	2,497	0	2,497		0
49					
50 **TOTAL**	22,896	0	22,896		138
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				0.60%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Harmony Homes

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**	900
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 / Harmony Homes

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**	900
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	900
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	900
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	900

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

Company: SSU / Seminole / Harmony Homes
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	900	0	900	0	0	900	900	0	900
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER CIAC**	900	0	900	0	0	900	900	0	900

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Harmony Homes

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**	464
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 / Harmony Homes

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**	464
17	1989 Additions	22
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	22
21	**12/31/89 BALANCE**	486
22	1990 Additions	33
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	33
26	**12/31/90 BALANCE**	519
27	1991 Additions	32
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	32
31	**12/31/91 BALANCE**	552

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Seminole / Harmony Homes

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	519	32	552	0	0	552	536	0	536
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	519	32	552	0	0	552	536	0	536

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Harmony Homes

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 / Harmony Homes

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 / Seminole / Harmony Homes

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 / Harmony Homes
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*	12,004	(331)	11,673	12,004	1,133	13,137	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	1,500	(41)	1,459	1,500	142	1,642	

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	5,556,786
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 / Harmony Homes

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 - %	0.51%	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 - %	0.60%	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

Harmony Homes - 326

Seminole County (SSU)

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

Company: SSU / Seminole / Harmony Homes
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	12,216	(33)	12,183	10,627	22,810	87.23%	B-4, B-3 (W)
3 Other Revenues	1,075	35	1,110	0	1,110		B-4 (W)
4 TOTAL OPERATING REVENUES	13,291	2	13,293	10,627	23,920		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,004	1,133	13,137	0	13,137		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,701	0	2,701	0	2,701		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	740	416	1,156	478	1,635		B-15, B-3 (W)
9 Provision For Income Taxes	(1,932)	(583)	(2,516)	3,819	1,304		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	13,514	965	14,479	4,297	18,776		
11 NET OPERATING INCOME:	(223)	(963)	(1,186)	6,330	5,144		
12 RATE BASE	44,395		44,459		44,459		A-1 (W)
13 RATE OF RETURN	-0.50%		-2.67%		11.57%		D-1 (W)

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

Company: SSU / Seminole / Harmony Homes
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	12,216	(33)	12,183	9,137	21,320	75.00%	B-4, B-3 (W)
3 Other Revenues	1,075	0	1,075	0	1,075		B-4 (W)
4 **TOTAL OPERATING REVENUES**	13,291	(33)	13,258	9,137	22,395		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	12,004	(331)	11,673	0	11,673		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,701	0	2,701	0	2,701		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	740	414	1,155	411	1,566		B-15, B-3 (W)
9 Provision For Income Taxes	(1,932)	(42)	(1,974)	3,284	1,310		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	13,514	42	13,555	3,695	17,250		
11 **NET OPERATING INCOME:**	(223)	(75)	(297)	5,442	5,145		
12 **RATE BASE**	44,395		44,276		44,276		A-1 (W)
13 **RATE OF RETURN**	-0.50%		-0.67%		11.62%		D-1 (W)

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

Company: SSU / Seminole / Harmony Homes
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)	12.63%	D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.62% (B)	11.57%	D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	44,276	44,459	A-1 (W)	-
5	Required Income (L3 x L4)	5,145	5,144	-	-
6	Adjusted Income under Present Rates	(297)	(1,186)	B-1 (W)	-
7	Income Deficiency (L5 - L6)	5,442	6,330	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	8,726	10,149	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	9,137	10,627	-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**				
13	*Revenue increase before RAF (L9)*	8,726	10,149	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	3,284	3,819	-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	411	478	-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**				
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	5,442	6,330		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 / Harmony Homes

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.	(33)	2	B-4 (W)
3				
4	2.			
5				
6				
7		(33)	2	
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.		281	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		60	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		107	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.		446	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		579	B-5 (W)
22				
23				
24		(331)	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.	(1)	0	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	416	416	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		414	416	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(42)	(583)	B-16 (W)
48				
49	2.			
50				
51				
52		(42)	(583)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(75)	(963)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Harmony Homes
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	12,087	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**	12,087	96	12,183
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	129	0	
16	**SUBTOTAL OTHER WATER SALES**	129	(129)	0
17	**TOTAL WATER SALES**	12,216	(33)	12,183
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	1,075	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**	1,075	35	1,110
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	13,291	(33)	13,258
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	13,291	2	13,293

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 / Harmony Homes

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 - .5) 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	4,818	321	5,139	3,021	151	3,173	450	70	520	1,346	100	1,446
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,409	137	1,546	792	(196)	596	129	(36)	93	487	369	857
4	610 Purchased Water	368	0	368	368	0	368	0	0	0	0	0	0
5	615 Purchased Power	902	2	904	879	0	879	0	2	2	23	0	23
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,037	38	1,075	1,037	38	1,075	0	0	0	0	0	0
8	620 Materials and Supplies	805	39	843	689	25	714	4	7	12	111	6	118
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	108	5	113	0	0	0	0	0	0	108	5	113
11	633 Contractual Services - Legal	44	3	47	0	0	0	0	0	0	44	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	991	38	1,028	938	34	972	0	0	0	53	4	56
14	641 Rental of Building/Real Prop.	21	10	31	0	0	0	0	0	0	21	10	31
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	476	20	496	474	17	492	1	3	4	1	0	1
17	656 Insurance - Vehicle	64	11	75	0	0	0	0	0	0	64	11	75
18	657 Insurance - General Liability	74	8	83	0	0	0	0	0	0	74	8	83
19	658 Insurance - Workman's Comp.	1	167	168	0	105	105	0	16	16	1	46	47
20	659 Insurance - Other	43	2	45	0	0	0	0	0	0	43	2	45
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	281	281	0	0	0	0	0	0	0	281	281
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	117	8	124	0	0	0	117	8	124	0	0	0
25	675 Miscellaneous Expenses	721	44	765	149	5	154	1	3	4	572	36	607
26	**TOTAL WATER O&M EXPENSES**	12,004	1,133	13,137	8,347	180	8,527	702	73	774	2,955	881	3,835
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	4,818	321	5,139	3,021	151	3,173	450	70	520	1,346	100	1,446
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,409	137	1,546	792	(196)	596	129	(36)	93	487	369	857
31	**TOTAL WATER LABOR COSTS**	6,226	459	6,685	3,814	(45)	3,769	579	34	613	1,834	469	2,303

0683

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

Company: SSU / Seminole / Harmony Homes

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 - .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	4,818	0	4,818	3,021	0	3,021	450	0	450	1,346	0	1,346
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,409	(491)	917	792	(217)	575	129	(43)	86	487	(231)	256
4	610 Purchased Water	368	0	368	368	0	368	0	0	0	0	0	0
5	615 Purchased Power	902	0	902	879	0	879	0	0	0	23	0	23
6	616 *Fuel for Power Purchased*	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,037	0	1,037	1,037	0	1,037	0	0	0	0	0	0
8	620 Materials and Supplies	805	0	805	689	0	689	4	0	4	111	0	111
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	108	0	108	0	0	0	0	0	0	108	0	108
11	633 Contractual Services - Legal	44	0	44	0	0	0	0	0	0	44	0	44
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	991	0	991	938	0	938	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	476	0	476	474	0	474	1	0	1	1	0	1
17	656 Insurance - Vehicle	64	0	64	0	0	0	0	0	0	64	0	64
18	657 Insurance - General Liability	74	0	74	0	0	0	0	0	0	74	0	74
19	658 Insurance - Workman's Comp.	1	160	162	0	102	102	0	15	15	1	44	45
20	659 Insurance - Other	43	0	43	0	0	0	0	0	0	43	0	43
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	117	0	117	0	0	0	117	0	117	0	0	0
25	675 Miscellaneous Expenses	721	0	721	149	0	149	1	0	1	572	0	572
26	**TOTAL WATER O&M EXPENSES**	**12,004**	**(331)**	**11,673**	**8,347**	**(115)**	**8,232**	**702**	**(28)**	**674**	**2,955**	**(187)**	**2,767**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	4,818	0	4,818	3,021	0	3,021	450	0	450	1,346	0	1,346
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,409	(491)	917	792	(217)	575	129	(43)	86	487	(231)	256
31	**TOTAL WATER LABOR COSTS**	**6,226**	**(491)**	**5,735**	**3,814**	**(217)**	**3,597**	**579**	**(43)**	**536**	**1,834**	**(231)**	**1,602**

0684

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Harmony Homes
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	237	239	340	352	539	331	333	356	606	475	518	491	4,818	0	4,818	321	5,139
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	76	78	118	102	148	100	99	114	172	136	150	116	1,409	(491)	917	137	1,546
4	610.1-8 Purchased Water	34	29	108	70	0	0	0	0	9	18	53	47	368	0	368	0	368
5	615.1-8 Purchased Power	70	67	74	72	74	80	73	73	89	84	68	80	902	0	902	2	904
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	40	0	0	21	777	21	21	21	135	0	1,037	0	1,037	38	1,075
8	620.1-8 Materials and Supplies	(13)	45	93	12	29	20	24	23	460	41	57	14	805	0	805	39	843
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	9	8	9	9	8	11	108	0	108	5	113
11	633.1-8 Contractual Services - Legal	3	4	4	4	4	4	4	3	4	4	3	4	44	0	44	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	43	43	43	572	188	4	23	4	17	23	4	25	991	0	991	38	1,028
14	641.1-8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21	10	31
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	38	40	36	39	71	20	23	17	59	55	56	22	476	0	476	20	496
17	656.1-8 Insurance - Vehicle	5	5	5	5	5	5	6	5	5	6	5	6	64	0	64	11	75
18	657.1-8 Insurance - General Liability	5	6	6	6	6	6	6	6	6	6	6	8	74	0	74	8	83
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	160	162	167	168
20	659.1-8 Insurance - Other	3	4	4	4	4	4	4	3	4	4	3	4	43	0	43	2	45
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	281	281
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	12	9	10	8	9	10	8	10	11	14	117	0	117	8	124
25	675.1-8 Miscellaneous Expenses	41	49	46	47	48	47	50	45	48	50	43	207	721	0	721	44	765
26	TOTAL WATER O&M EXPENSES	558	631	939	1,305	1,137	661	1,443	690	1,521	944	1,123	1,053	12,004	(331)	11,673	1,133	13,137

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	4,818	321	5,139
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,409	137	1,546
31	TOTAL WATER LABOR COSTS	6,226	459	6,685

0685

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Harmony Homes
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	116	88	186	206	386	189	181	212	461	320	374	302	3,021	0	3,021	151	3,173
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	34	26	68	52	96	50	46	64	122	82	101	52	792	(217)	575	(196)	596
4	610.1-6 Purchased Water	34	29	108	70	0	0	0	0	9	18	53	47	368	0	368	0	368
5	615.1-6 Purchased Power	68	65	73	70	72	78	71	71	87	82	66	78	879	0	879	0	879
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	40	0	0	21	777	21	21	21	135	0	1,037	0	1,037	38	1,075
8	620.1-6 Materials and Supplies	(21)	35	83	3	19	10	14	14	450	31	48	3	689	0	689	25	714
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	568	184	0	19	0	13	19	0	20	938	0	938	34	972
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	38	40	36	39	71	20	23	16	59	55	56	21	474	0	474	17	492
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	102	102	105	105
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	149	149	0	149	5	154
26	TOTAL WATER DIRECT O&M EXPENSES	307	322	631	1,007	827	369	1,131	399	1,222	627	834	672	8,347	(115)	8,232	180	8,527

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,021	151	3,173
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	792	(196)	596
31	TOTAL WATER DIRECT LABOR COSTS	3,814	(45)	3,769

0990

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

Company: SSU / Seminole / Harmony Homes
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	25	37	45	36	39	31	35	39	31	37	42	53	450	0	450	70	520
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	13	10	11	9	10	11	9	11	12	15	129	(43)	86	(36)	93
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	7	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	9	12	9	10	8	9	10	8	10	11	14	117	0	117	8	124
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	38	57	70	57	60	48	55	60	49	58	66	82	702	(28)	674	73	774

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	450	70	520
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	129	(36)	93
31	TOTAL WATER CUST ACCTS LABOR COSTS	579	34	613

0687

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Harmony Homes
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	97	115	108	110	114	111	117	106	114	118	102	136	1,346	0	1,346	100	1,446
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	35	42	39	40	41	40	42	38	41	43	37	49	487	(231)	256	369	857
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	23	0	23	0	23
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	9	9	9	9	9	10	9	9	10	8	11	111	0	111	6	118
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.	6	9	9	9	9	9	9	8	9	9	8	11	108	0	108	5	113
11	633.8 Contractual Services - Legal	3	4	4	4	4	4	4	3	4	4	3	4	44	0	44	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	4	4	4	4	4	5	4	4	5	4	5	53	0	53	4	56
14	641.8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21	10	31
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	5	5	5	5	5	6	5	5	6	5	6	64	0	64	11	75
18	657.8 Insurance - General Liability	5	6	6	6	6	6	6	6	6	6	6	8	74	0	74	8	83
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	44	45	46	47
20	659.8 Insurance - Other	3	4	4	4	4	4	4	3	4	4	3	4	43	0	43	2	45
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	281	281
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	41	49	46	47	48	47	50	45	48	50	43	58	572	0	572	36	607
26	TOTAL WATER A&G EXPENSES	212	252	238	241	250	244	257	232	249	258	223	298	2,955	(187)	2,767	881	3,835

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,346	100	1,446
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	487	369	857
31	TOTAL WATER A&G LABOR COSTS	1,834	469	2,303

0688

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

Company: SSU / Seminole / Harmony Homes

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	4,818	0	4,818	4,818	0	0	33	52	(8)	4,894	245	0	321	5,139
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	1,409	(491)	917	1,409	(491)	0	9	7	0	933	34	579	137	1,546
4 610.1-8 Purchased Water	368	0	368	368	0	0	0	0	0	368	0	0	0	368
5 615.1-8 Purchased Power	902	0	902	902	0	0	0	2	0	904	0	0	2	904
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	1,037	0	1,037	1,037	0	0	0	0	0	1,037	38	0	38	1,075
8 620.1-8 Materials and Supplies	805	0	805	805	0	0	1	8	0	814	30	0	39	843
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.	108	0	108	108	0	0	1	0	0	109	4	0	5	113
11 633.1-8 Contractual Services - Legal	44	0	44	44	0	0	1	0	0	45	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	991	0	991	991	0	0	2	0	0	992	36	0	38	1,028
14 641.1-8 Rental of Building/Real Prop.	21	0	21	21	0	0	0	9	0	30	1	0	10	31
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	476	0	476	476	0	0	0	3	0	479	17	0	20	496
17 656.1-8 Insurance - Vehicle	64	0	64	64	0	0	2	7	0	72	3	0	11	75
18 657.1-8 Insurance - General Liability	74	0	74	74	0	0	2	4	0	80	3	0	8	83
19 658.1-8 Insurance - Workman's Comp.	1	160	162	1	160	0	0	0	0	162	6	0	167	168
20 659.1-8 Insurance - Other	43	0	43	43	0	0	0	0	0	44	2	0	2	45
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	281	0	0	0	281	0	0	281	281
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	117	0	117	117	0	0	0	8	0	124	0	0	8	124
25 675.1-8 Miscellaneous Expenses	721	0	721	721	0	0	9	8	0	738	27	0	44	765
26 TOTAL WATER O&M EXPENSES	12,004	(331)	11,673	12,004	(331)	281	80	107	(8)	12,112	448	579	1,133	13,137

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.

0689

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Seminole / Harmony Homes

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	3,021		3,021	3,021						3,021	151		151	3,173
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	792	(217)	575	792	(217)					575	21		(196)	596
4 610.1-6 Purchased Water	368		368	368						368			0	368
5 615.1-6 Purchased Power	879		879	879						879			0	879
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	1,037		1,037	1,037						1,037	38		38	1,075
8 620.1-6 Materials and Supplies	689		689	689						689	25		25	714
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	938		938	938						938	34		34	972
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	474		474	474						474	17		17	492
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	102	102	0	102					102	4		105	105
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	149		149	149						149	5		5	154
26 TOTAL WATER DIRECT O&M EXPENSES	8,347	(115)	8,232	8,347	(115)	0	0	0	0	8,232	295	0	180	8,527

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.

0690

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

Company: SSU / Seminole / Harmony Homes

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	450		450	450				50	(4)	496	25		70	520
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	129	(43)	86	129	(43)			4		90	3		(36)	93
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		11	0		7	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		3	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	117		117	117				8		124			8	124
25 675.7 Miscellaneous Expenses	1		1	1				3		3	0		3	4
26 TOTAL WATER CUST ACCT EXPENSES	702	(28)	674	702	(28)	0	0	79	(4)	745	29	0	73	774

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 / Seminole / Harmony Homes

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	1,346		1,346	1,346			33	2	(4)	1,377	69		100	1,446
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	487	(231)	256	487	(231)		9	3		268	10	579	369	857
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	23		23	23			0	0		23			0	23
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	111		111	111			1	1		114	4		6	118
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	108		108	108			1	0		109	4		5	113
11 633.8 Contractual Services - Legal	44		44	44			1	0		45	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		54	2		4	56
14 641.8 Rental of Building/Real Prop.	21		21	21			0	9		30	1		10	31
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	64		64	64			2	7		72	3		11	75
18 657.8 Insurance - General Liability	74		74	74			2	4		80	3		6	83
19 658.8 Insurance - Workman's Comp.	1	44	45	1	44		0	0		45	2		46	47
20 659.8 Insurance - Other	43		43	43			0	0		44	2		2	45
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		281	0	0		281			281	281
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*	572		572	572			9	5		586	21		36	607
26 TOTAL WATER A&G EXPENSES	2,955	(187)	2,767	2,955	(187)	281	60	31	(4)	3,135	122	579	901	3,835

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.

0692

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

Company: SSU / Seminole / Harmony Homes

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 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	3,650		4,818	1,168	31.99%	3,804	1,014	26.66%
2	603.1-8 Salaries & Wages - Officers, Etc.	14		0	(14)	-100.00%	15	(15)	-100.00%
3	604.1-8 Employee Pensions & Benefits	208		917	709	341.01%	217	701	323.20%
4	610.1-8 Purchased Water	5,614		368	(5,246)	-93.45%	5,850	(5,482)	-93.71%
5	615.1-8 Purchased Power	443		902	459	103.59%	462	440	95.37%
6	616.1-8 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-8 Chemicals	686		1,037	351	51.18%	715	322	45.07%
8	620.1-8 Materials and Supplies	165		805	640	387.59%	172	633	367.90%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-94.50%	4	(4)	-94.72%
10	632.1-8 Contractual Services - Acct.	111		108	(3)	-2.49%	116	(7)	-6.43%
11	633.1-8 Contractual Services - Legal	24		44	20	83.37%	25	19	75.97%
12	634.1-8 Contractual Services - Mgmt. Fees	18		0	(18)	-100.00%	19	(19)	-100.00%
13	635.1-8 Contractual Services - Other	633		991	358	56.51%	660	331	50.19%
14	641.1-8 Rental of Building/Real Prop.	18		21	3	16.56%	19	2	11.86%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	146		476	330	225.78%	152	323	212.62%
17	656.1-8 Insurance - Vehicle	120		64	(56)	-46.81%	125	(61)	-48.96%
18	657.1-8 Insurance - General Liability	154		74	(80)	-51.76%	160	(86)	-53.71%
19	658.1-8 Insurance - Workman's Comp.	125		162	37	29.50%	130	32	24.27%
20	659.1-8 Insurance - Other	29		43	14	50.00%	30	13	43.94%
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.	958		0	(958)	-100.00%	998	(998)	-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	39		117	78	199.08%	41	76	187.00%
25	675.1-8 Miscellaneous Expenses	524		721	197	37.67%	546	175	32.11%
26	**TOTAL WATER O&M EXPENSES**	**13,686**		**11,673**	**(2,013)**	**-14.71%**	**14,262**	**(2,589)**	**-18.15%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,728**		**11,673**	**(1,055)**	**-8.29%**	**13,264**	**(1,591)**	**-13.63%**
28	**Average ERC's**	**63**		**63**	**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 / Harmony Homes

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	1,570		3,021	1,452	92.51%	1,636	1,386	84.74%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	94		575	482	514.62%	98	478	489.80%
4	610.1-6 Purchased Water	5,614		368	(5,246)	-93.45%	5,850	(5,482)	-93.71%
5	615.1-6 Purchased Power	439		879	440	100.17%	457	421	92.09%
6	616.1-6 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-6 Chemicals	686		1,037	351	51.18%	715	322	45.07%
8	620.1-6 Materials and Supplies	130		689	558	428.45%	136	553	407.11%
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	380		938	558	147.01%	396	542	137.03%
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	142		474	333	234.97%	148	327	221.44%
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		102	102	N.A.	0	102	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	10		149	138	1320.52%	11	138	1263.15%
26	**TOTAL WATER O&M EXPENSES**	**9,067**		**8,232**	**(835)**	**-9.21%**	**9,449**	**(1,217)**	**-12.88%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,067**		**8,232**	**(835)**	**-9.21%**	**9,449**	**(1,217)**	**-14.78%**
28	**Average ERC's**	**63**		**63**	**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 / Harmony Homes

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	913		450	(462)	-50.66%	951	(501)	-52.65%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	52		86	34	64.87%	54	32	58.21%
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	31.10%	3	1	25.81%
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	39		117	78	199.08%	41	76	187.00%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	1,007		674	(333)	-33.09%	1,049	(376)	-35.79%
27	**SUBTOTAL (less accts. 666 & 667)**	1,007		674	(333)	-33.09%	1,049	(376)	-55.74%
28	**Average ERC's**	63		63	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 / Harmony Homes

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	1,168		1,346	179	15.24%	1,217	129	10.59%
2	603.8 Salaries & Wages - Officers, Etc.	14		0	(14)	-100.00%	15	(15)	-100.00%
3	604.8 Employee Pensions & Benefits	62		256	194	310.72%	65	191	294.13%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	4		23	19	478.62%	4	19	455.25%
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	31		111	80	255.25%	33	79	240.91%
9	631.8 Contractual Services - Engr.	4		0	(4)	-94.50%	4	(4)	-94.72%
10	632.8 Contractual Services - Acct.	111		108	(3)	-2.49%	116	(7)	-6.43%
11	633.8 Contractual Services - Legal	24		44	20	83.37%	25	19	75.97%
12	634.8 Contractual Services - Mgmt. Fees	18		0	(18)	-100.00%	19	(19)	-100.00%
13	635.8 Contractual Services - Other	253		53	(201)	-79.25%	264	(211)	-80.09%
14	641.8 Rental of Building/Real Prop.	18		21	3	16.56%	19	2	11.96%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(4)	-87.20%	5	(4)	-87.71%
17	656.8 Insurance - Vehicle	120		64	(56)	-46.81%	125	(61)	-48.96%
18	657.8 Insurance - General Liability	154		74	(80)	-51.76%	160	(86)	-53.71%
19	658.8 Insurance - Workmen's Comp.	125		45	(80)	-63.82%	130	(85)	-65.28%
20	659.8 Insurance - Other	29		43	14	50.00%	30	13	43.94%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	514		572	58	11.32%	535	37	6.83%
26	**TOTAL WATER O&M EXPENSES**	**3,812**		**2,767**	**(845)**	**-23.38%**	**3,764**	**(997)**	**-26.48%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,854**		**2,767**	**113**	**4.27%**	**2,766**	**2**	**0.06%**
28	**Average ERC's**	**63**		**63**	**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 / Harmony Homes
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	1,014	26.66%	
2	603.1-S Salaries & Wages - Officers, Etc.	(15)	-100.00%	
3	604.1-S Employee Pensions & Benefits	701	323.20%	
4	610.1-S Purchased Water	(5,482)	-93.71%	
5	615.1-S Purchased Power	440	95.37%	
6	616.1-S Fuel for Power Purchased	(3)	-100.00%	
7	618.1-S Chemicals	322	45.07%	
8	620.1-S Materials and Supplies	633	367.90%	
9	631.1-S Contractual Services - Engr.	(4)	-94.72%	
10	632.1-S Contractual Services - Acct.	(7)	-6.43%	
11	633.1-S Contractual Services - Legal	19	75.97%	
12	634.1-S Contractual Services - Mgmt. Fees	(19)	-100.00%	
13	635.1-S Contractual Services - Other	331	50.19%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	2	11.86%	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	323	212.62%	
17	656.1-S Insurance - Vehicle	(61)	-48.86%	
18	657.1-S Insurance - General Liability	(96)	-53.71%	
19	658.1-S Insurance - Workman's Comp.	32	24.27%	
20	659.1-S Insurance - Other	13	43.94%	
21	660.1-S Advertising Expense	5	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(998)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	76	187.00%	
25	675.1-S Miscellaneous Expenses	175	32.11%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(2,589)	-18.15%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Harmony Homes

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 / Harmony Homes

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

Amortization 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	$1,122
Total Projected Rate Case Expense	1,772,200	1,122
Annual Amortization Over 4 Years	**$443,050**	**$281**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	64
% of Total	100%	0.0633%

(A detailed allocation schedule is 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 / Harmony Homes

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 / Seminole / Harmony Homes

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 / Harmony Homes

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	677	40	2.50%	17	0	17
4	339.1 Other Plant & Misc.	278	25	4.00%	11	0	11
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	18	0	N.A.	0	0	0
7	304.2 Structures & Improvements	10,411	33	3.03%	315	0	315
8	305.2 Collect. & Impound.	7,689	50	2.00%	154	0	154
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	3,985	30	3.33%	133	0	133
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	1,150	35	2.86%	33	0	33
13	310.2 Power Generation Eq.	7	20	5.00%	0	0	0
14	311.2 Pumping Equipment	14,991	20	5.00%	750	0	750
15	339.2 Other Plant & Misc.	(8)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	745	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,473	33	3.03%	45	0	45
19	320.3 Water Treatment Eq.	3,382	22	4.55%	154	0	154
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	69	37	2.70%	2	0	2
25	331.4 Transm. & Distribution	6,027	43	2.33%	140	0	140
26	333.4 Services	3,197	40	2.50%	80	0	80
27	334.4 Meters & Meter Insallation	5,911	20	5.00%	296	0	296
28	335.4 Hydrants	37	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	95	25	4.00%	4	0	4
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	336	0	N.A.	0	0	0
32	304.5 Structures & Improvements	1,669	40	2.50%	42	0	42
33	340.5 Office Furniture & Equipment	856	15	6.67%	57	0	57
34	340.51 Computer Equipment	1,323	6	16.67%	221	0	221
35	341.5 Transportation Equipment	1,137	6	16.67%	190	0	190
36	342.5 Stores Equipment	9	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	431	16	6.25%	27	0	27
38	344.5 Laboratory Equipment	95	15	6.67%	6	0	6
39	345.5 Power Operated Equipment	562	12	8.33%	47	0	47
40	346.5 Communication Equipment	177	10	10.00%	18	0	18
41	347.5 Miscellaneous Equipment	60	15	6.67%	4	0	4
42	348.5 Other Tangible Plant	47	10	10.00%	5	0	5
43							
44	**INTANGIBLE PLANT**	955		2.94%	28	0	28
45	**SUPPLY & PUMPING**	38,243		3.62%	1,385	0	1,385
46	**WATER TREATMENT PLANT**	5,600		3.54%	198	0	198
47	**TRANSM. & DISTRIBUTION**	15,337		3.40%	522	0	522
48	**GENERAL PLANT**	6,705		9.19%	616	0	616
49							
51	**TOTAL DEPRECIATION EXPENSE**	66,840		4.11%	2,749	0	2,749
52	**AMORTIZATION OF CIAC**				(32)	0	(32)
53	**NON-USED AND USEFUL**				(15)	0	(15)
54	**NET DEPRECIATION EXPENSE - WATER**				2,701	0	2,701

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Harmony Homes

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	3.67%	0	0	0
2	Line/Main Extension Fees	0	2.35%	0	0	0
3	Meter Installation Fees	0	5.00%	0	0	0
4	Contributed Lines	0	2.35%	0	0	0
5	Cont. Prty. Other Than Lines	900	3.60%	32	0	32
6	Service Installation Fees	0	2.50%	0	0	0
7	TOTAL WATER CIAC AMORT. EXPENSE	900		32	0	32

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 / Harmony Homes

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	10,411	315	3.03%
3	305.2 Collect. & Impound.	7,689	154	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	3,985	133	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	1,150	33	2.86%
8	310.2 Power Generation Eq.	7	0	5.00%
9	311.2 Pumping Equipment	14,991	750	5.00%
10	339.2 Other Plant & Misc.	(8)	(0)	4.00%
11	304.3 Structures & Improvements	1,473	45	3.03%
12	320.3 Water Treatment Eq.	3,382	154	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	69	2	2.70%
15	**COMPOSITE RATE**	43,149	1,585	3.67%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	6,027	140	2.33%
19	335.4 Hydrants	37	1	2.22%
20	339.4 Other Plant & Misc.	95	4	4.00%
21	**COMPOSITE RATE**	6,159	145	2.35%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	5,911	296	5.00%
24	**COMPOSITE RATE**	5,911	296	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	3,197	80	2.50%
27	**COMPOSITE RATE**	3,197	80	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	43,149	1,585	3.67%
30	Line / Main Extension Fees & Contri. lines (Line 21)	6,159	145	2.35%
31	Meter Installation Fees (Line 24)	5,911	296	5.00%
32	Service Installation Fees (Line 27)	3,197	80	2.50%
33	**COMPOSITE RATE**	58,416	2,105	3.60%

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 / Harmony Homes
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	17	0	17	0.00%	0
4 339.1 Other Plant & Misc.	11	0	11	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	315	0	315	0.00%	0
8 305.2 Collect. & Impound.	154	0	154	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	133	0	133	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	33	0	33	0.00%	0
13 310.2 Power Generation Eq.	0	0	0	0.00%	0
14 311.2 Pumping Equipment	750	0	750	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	45	0	45	0.00%	0
19 320.3 Water Treatment Eq.	154	0	154	10.00%	15
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	2	0	2	0.00%	0
25 331.4 Transm. & Distribution	140	0	140	0.00%	0
26 333.4 Services	80	0	80	0.00%	0
27 334.4 Meters & Meter Insallation	296	0	296	0.00%	0
28 335.4 Hydrants	1	0	1	0.00%	0
29 339.4 Other Plant & Misc.	4	0	4	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	57	0	57	0.00%	0
34 340.51 Computer Equipment	221	0	221	0.00%	0
35 341.5 Transportation Equipment	190	0	190	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	47	0	47	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**	28	0	28		0
45 **SUPPLY & PUMPING**	1,385	0	1,385		0
46 **WATER TREATMENT PLANT**	198	0	198		15
47 **TRANSM. & DISTRIBUTION**	522	0	522		0
48 **GENERAL PLANT**	616	0	616		0
49					
51 **TOTAL**	2,749	0	2,749		15
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.56%	

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

Present Income - Interim / Final

Company: SSU / Seminole / Harmony Homes
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:	598	(1)	597	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	598	0	598		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	416	416		
6		0	0	0		
7	TOTAL	0	416	416		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		142	0	142		
11		0	0	0		
12	TOTAL	142	0	142		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	740	414	1,155		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	740	416	1,156		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 / Harmony Homes
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	13,291	(33)	13,258	13,291	2	13,293	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	12,004	(331)	11,673	12,004	1,133	13,137	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,701	0	2,701	2,701	0	2,701	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	740	416	1,156	740	416	1,156	B-15 (W)	-
8 Pre Tax Operating Expenses	15,446	85	15,531	15,446	1,549	16,995	-	-
9 **TOTAL PRE-TAX INCOME**	(2,155)	(118)	(2,273)	(2,155)	(1,547)	(3,702)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(2,155)	(118)	(2,273)	(2,155)	(1,547)	(3,702)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	44,395	(118)	44,276	44,395	65	44,459	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	2,575	(7)	2,568	2,575	4	2,579	-	-
17 Total Taxable Income	(4,730)	(111)	(4,841)	(4,730)	(1,551)	(6,280)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,780)	(42)	(1,822)	(1,780)	(583)	(2,363)	-	-
20 Less:								
21 Parent Debt Adjustment	127	0	127	127	0	127	C-9 (W)	-
22 Investment Tax Credit	25	0	25	25	0	25	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,932)	(42)	(1,974)	(1,932)	(583)	(2,516)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Harmony Homes

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. (%)	0.56%	0.00%	0.56%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Hermits Cove - 438

Putnam County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Hermits Cove
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	199,742	(2,909)	196,833	A-5 (W)
2	Utility Land & Land Rights	1,586	0	1,586	A-5 (W)
3	Non-Used & Useful	(3,271)	0	(3,271)	A-7 (W)
4	Construction Work in Progress	0	0	0	
5	Accumulated Depreciation	(37,735)	1,446	(36,289)	A-9 (W)
6	CIAC	(7,580)	0	(7,580)	A-12 (W)
7	Accumulated Amortization of CIAC	2,028	0	2,028	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	(1,524)	0	(1,524)	C-7 (W)
12	Working Capital Allowance	2,212	346	2,559	A-17 (W)
13	**TOTAL WATER RATE BASE**	**155,459**	**(1,117)**	**154,342**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Hermits Cove
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	199,742	(2,909)	196,833	A-5 (W)
2 Utility Land & Land Rights	1,586	0	1,586	A-5 (W)
3 Non-Used & Useful	(3,271)	0	(3,271)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(37,735)	1,446	(36,289)	A-9 (W)
6 CIAC	(7,580)	0	(7,580)	A-12 (W)
7 Accumulated Amortization of CIAC	2,028	0	2,028	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	(1,524)	0	(1,524)	C-7 (W)
12 Working Capital Allowance	2,212	(95)	2,117	A-17 (W)
13 **TOTAL WATER RATE BASE**	155,459	(1,559)	153,901	

23-Apr-92

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Hermits Cove

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.	(4,987)	(831)	(2,909)	A-5 (W)
3					
4	2.				
5					
6					
7		(4,987)	(831)	(2,909)	
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.	1,670	1,670	1,670	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(449)	(224)	
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		1,670	1,221	1,446	
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 / Hermits Cove

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).	(95)	(95)	(95)	A-17 (W)
38					
39	2.				
40					
41					
42		(95)	(95)	(95)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	346	346	346	A-17 (W)
45					
46	2.				
47					
48					
49		346	346	346	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(3,412)	295	(1,559)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(2,971)	736	(1,117)	

23-Apr-92

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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 16340 ENDED 04/30/85**	50,664
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	**4/30/85 BALANCE**	50,664
38	1985 Additions	6,663
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	6,663
42	**12/31/85 BALANCE**	57,327

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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**	**57,327**
2	1986 Additions	30,179
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	30,179
6	**12/31/86 BALANCE**	**87,506**
7	1987 Additions	8,593
8	1987 Retirements	307
9	1987 Adjustments	0
10	1987 Net Additions	8,286
11	**12/31/87 BALANCE**	**95,792**
12	1988 Additions	10,207
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	10,207
16	**12/31/88 BALANCE**	**105,999**
17	1989 Additions	34,815
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	34,815
21	**12/31/89 BALANCE**	**140,814**
22	1990 Additions (A/C 101)	11,536
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	11,536
27	**12/31/90 BALANCE**	**152,350**
28	1990 General Plant Reallocation Adjustments *	(10,862)
29	**12/31/90 ADJUSTED BALANCE**	**141,488**
30	1991 Additions (A/C 101)	119,681
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(831)
34	1991 Net Additions	118,850
35	**12/31/91 BALANCE**	**260,338**

* 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 / Hermits Cove

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	4,987	(4,156)	0	831	(4,987)	(831)	(0)	2,909	(2,909)	(0)
3 302.1 Franchises	43	249	0	292	0	0	292	168	0	168
4 339.1 Other Plant & Misc.	135	0	0	135	0	0	135	135	0	135
5 SOURCE OF SUPPLY & PUMPING										
6 303.2 Land & Land Rights	46	0	0	46	0	0	46	46	0	46
7 304.2 Structures & Improvements	4,768	0	0	4,768	0	0	4,768	4,768	0	4,768
8 305.2 Collect. & Impound.	334	0	0	334	0	0	334	334	0	334
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	573	0	0	573	0	0	573	573	0	573
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	28,797	0	28,815	0	0	28,815	14,417	0	14,417
14 311.2 Pumping Equipment	17,561	26,471	0	44,031	0	0	44,031	30,796	0	30,796
15 339.2 Other Plant & Misc.	(20)	0	0	(20)	0	0	(20)	(20)	0	(20)
16 WATER TREATMENT PLANT										
17 303.3 Land & Land Rights	602	0	0	602	0	0	602	602	0	602
18 304.3 Structures & Improvements	10,218	98	0	10,316	0	0	10,316	10,267	0	10,267
19 320.3 Water Treatment Eq.	6,865	10,141	0	17,007	0	0	17,007	11,936	0	11,936
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	9	0	0	9	0	0	9	9	0	9
24 330.4 Distr. Reservlors	39,890	0	0	39,890	0	0	39,890	39,890	0	39,890
25 331.4 Transm. & Distribution	14,226	56,197	0	70,423	0	0	70,423	42,325	0	42,325
26 333.4 Services	4,597	17	0	4,614	0	0	4,614	4,606	0	4,606
27 334.4 Meters & Meter Insallation	18,285	438	0	18,723	0	0	18,723	18,504	0	18,504
28 335.4 Hydrants	117	0	0	117	0	0	117	117	0	117
29 339.4 Other Plant & Misc.	254	0	0	254	0	0	254	254	0	254
30 GENERAL PLANT										
31 303.5 Land & Land Rights	951	(32)	0	919	0	0	919	935	0	935
32 304.5 Structures & Improvements	4,586	113	0	4,699	0	0	4,699	4,643	0	4,643
33 340.5 Office Furniture & Equipme	2,363	38	0	2,401	0	0	2,401	2,382	0	2,382
34 340.51 Computer Equipment	3,115	1,130	0	4,245	0	0	4,245	3,680	0	3,680
35 341.5 Transportation Equipment	3,046	235	0	3,281	0	0	3,281	3,164	0	3,164
36 342.5 Stores Equipment	23	6	0	29	0	0	29	26	0	26
37 343.5 Tools, Shop & Garage	1,210	(22)	0	1,188	0	0	1,188	1,199	0	1,199
38 344.5 Laboratory Equipment	257	18	0	274	0	0	274	266	0	266
39 345.5 Power Operated Equipment	1,633	(141)	0	1,493	0	0	1,493	1,563	0	1,563
40 346.5 Communication Equipment	474	37	0	512	0	0	512	493	0	493
41 347.5 Miscellaneous Equipment	148	38	0	186	0	0	186	167	0	167
42 348.5 Other Tangible Plant	127	6	0	134	0	0	134	131	0	131
43										
44 INTANGIBLE PLANT	5,165	(3,907)	0	1,258	(4,987)	(831)	427	3,211	(2,909)	302
45 SUPPLY & PUMPING	23,324	55,268	0	78,592	0	0	78,592	50,958	0	50,958
46 WATER TREATMENT PLANT	17,685	10,240	0	27,925	0	0	27,925	22,805	0	22,805
47 TRANSM. & DISTRIBUTION	77,381	56,652	0	134,033	0	0	134,033	105,707	0	105,707
48 GENERAL PLANT	17,933	1,428	0	19,361	0	0	19,361	18,647	0	18,647
49										
50 TOTAL PLANT IN SERVICE	141,488	119,681	0	261,169	(4,987)	(831)	260,338	201,328	(2,909)	198,419
51 LAND & LAND RIGHTS	1,602	(32)	0	1,570	0	0	1,570	1,586	0	1,586
52 TOTAL PIS LESS LAND	139,886	119,712	0	259,598	(4,987)	(831)	258,767	199,742	(2,909)	196,833

*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 / Hermits Cove

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	168	0	0	168	0%	0
4	339.1 Other Plant & Misc.	135	0	0	135	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	46	0	0	46	0%	0
7	304.2 Structures & Improvements	4,768	0	0	4,768	0%	0
8	305.2 Collect. & Impound.	334	0	0	334	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	573	0	0	573	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	44	0	0	44	0%	0
13	310.2 Power Generation Eq.	14,417	0	0	14,417	0%	0
14	311.2 Pumping Equipment	30,796	0	0	30,796	0%	0
15	339.2 Other Plant & Misc.	(20)	0	0	(20)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	602	0	0	602	0%	0
18	304.3 Structures & Improvements	10,267	0	0	10,267	0%	0
19	320.3 Water Treatment Eq.	11,936	0	0	11,936	24%	2,865
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	3	0	0	3	0%	0
23	304.4 Structures & Improvements	9	0	0	9	0%	0
24	330.4 Distr. Reservoirs	39,890	0	0	39,890	2%	800
25	331.4 Transm. & Distribution	42,325	0	0	42,325	0%	0
26	333.4 Services	4,606	0	0	4,606	0%	0
27	334.4 Meters & Meter Insallation	18,504	0	0	18,504	0%	0
28	335.4 Hydrants	117	0	0	117	0%	0
29	339.4 Other Plant & Misc.	254	0	0	254	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	935	0	0	935	0%	0
32	304.5 Structures & Improvements	4,643	0	0	4,643	0%	0
33	340.5 Office Furniture & Equipment	2,382	0	0	2,382	0%	0
34	340.51 Computer Equipment	3,680	0	0	3,680	0%	0
35	341.5 Transportation Equipment	3,164	0	0	3,164	0%	0
36	342.5 Stores Equipment	26	0	0	26	0%	0
37	343.5 Tools, Shop & Garage	1,199	0	0	1,199	0%	0
38	344.5 Laboratory Equipment	266	0	0	266	0%	0
39	345.5 Power Operated Equipment	1,563	0	0	1,563	0%	0
40	346.5 Communication Equipment	493	0	0	493	0%	0
41	347.5 Miscellaneous Equipment	167	0	0	167	0%	0
42	348.5 Other Tangible Plant	131	0	0	131	0%	0
43							
44	**INTANGIBLE PLANT**	302	0	0	302		0
45	**SUPPLY & PUMPING**	50,958	0	0	50,958		0
46	**WATER TREATMENT PLANT**	22,805	0	0	22,805		2,865
47	**TRANSM. & DISTRIBUTION**	105,707	0	0	105,707		800
48	**GENERAL PLANT**	18,647	0	0	18,647		0
49							
50	**TOTAL PLANT IN SERVICE**	**198,419**	**0**	**0**	**198,419**		**3,665**
51	**LAND & LAND RIGHTS**	**1,586**	**0**	**0**	**1,586**		**0**
52	**TOTAL PIS LESS LAND**	**196,833**	**0**	**0**	**196,833**		**3,665**
53					Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =	1.85%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Hermits Cove
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	3,665	0	3,665	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(393)	0	(393)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	3,271	0	3,271	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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 16340 ENDED 04/30/85**	13,100
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	**4/30/85 BALANCE**	13,100
38	1985 Additions	1,024
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,024
42	**12/31/85 BALANCE**	14,124

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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**	**14,124**
2	1986 Additions	2,542
3	*1986 Retirements*	0
4	1986 Adjustments	0
5	1986 Net Additions	2,542
6	**12/31/86 BALANCE**	**16,666**
7	1987 Additions	3,816
8	*1987 Retirements*	307
9	1987 Adjustments	0
10	1987 Net Additions	3,509
11	**12/31/87 BALANCE**	**20,175**
12	1988 Additions	4,306
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,306
16	**12/31/88 BALANCE**	**24,481**
17	1989 Additions	5,287
18	*1989 Retirements*	0
19	1989 Adjustments	0
20	1989 Net Additions	5,287
21	**12/31/89 BALANCE**	**29,768**
22	1990 Additions	5,869
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,869
26	**12/31/90 BALANCE**	**35,637**
27	1990 General Plant Reallocation Adjustments *	(1,964)
28	**12/31/90 ADJUSTED BALANCE**	**33,673**
29	1991 Additions	8,124
30	1991 Retirements	0
31	1991 Adjustments	(1,221)
32	1991 Net Additions	6,903
33	**12/31/91 BALANCE**	**40,576**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Hermits Cove
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	1,670	(0)	1,670	(1,670)	(1,670)	(0)	1,670	(1,670)	(0)
3 302.1 Franchises	2	4	6	0	0	6	4	0	4
4 339.1 Other Plant & Misc.	13	5	19	0	0	19	16	0	16
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	679	144	824	0	0	824	752	0	752
8 305.2 Collect. & Impound.	29	7	35	0	0	35	32	0	32
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	194	19	213	0	0	213	204	0	204
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	3	1	5	0	0	5	4	0	4
13 310.2 Power Generation Eq.	2	721	723	0	0	723	362	0	362
14 311.2 Pumping Equipment	5,794	1,540	7,333	0	0	7,333	6,564	0	6,564
15 339.2 Other Plant & Misc.	(2)	(1)	(3)	0	0	(3)	(2)	0	(2)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	1,398	311	1,709	0	0	1,709	1,553	0	1,553
19 320.3 Water Treatment Eq.	1,165	543	1,707	0	0	1,707	1,436	0	1,436
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	1	0	0	1	0	0	0
24 330.4 Distr. Reservoirs	1,892	1,078	2,970	0	0	2,970	2,431	0	2,431
25 331.4 Transm. & Distribution	4,936	984	5,920	0	0	5,920	5,428	0	5,428
26 333.4 Services	1,633	115	1,748	0	0	1,748	1,690	0	1,690
27 334.4 Meters & Meter Insallation	8,359	925	9,284	0	0	9,284	8,822	0	8,822
28 335.4 Hydrants	7	3	9	0	0	9	8	0	8
29 339.4 Other Plant & Misc.	35	10	45	0	0	45	40	0	40
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	606	116	722	0	0	722	664	0	664
33 340.5 Office Furniture & Equipment	762	159	921	0	0	921	842	0	842
34 340.51 Computer Equipment	391	613	1,004	0	449	1,453	698	224	922
35 341.5 Transportation Equipment	1,927	527	2,454	0	0	2,454	2,191	0	2,191
36 342.5 Stores Equipment	7	1	9	0	0	9	8	0	8
37 343.5 Tools, Shop & Garage	547	75	622	0	0	622	584	0	584
38 344.5 Laboratory Equipment	115	18	132	0	0	132	124	0	124
39 345.5 Power Operated Equipment	1,249	130	1,379	0	0	1,379	1,314	0	1,314
40 346.5 Communication Equipment	183	49	232	0	0	232	207	0	207
41 347.5 Miscellaneous Equipment	26	11	37	0	0	37	32	0	32
42 348.5 Other Tangible Plant	52	13	65	0	0	65	58	0	58
43									
44 **INTANGIBLE PLANT**	1,685	10	1,694	(1,670)	(1,670)	24	1,690	(1,670)	20
45 **SUPPLY & PUMPING**	6,699	2,431	9,131	0	0	9,131	7,915	0	7,915
46 **WATER TREATMENT PLANT**	2,562	854	3,416	0	0	3,416	2,989	0	2,989
47 **TRANSM. & DISTRIBUTION**	16,862	3,116	19,978	0	0	19,978	18,420	0	18,420
48 **GENERAL PLANT**	5,865	1,713	7,578	0	449	8,027	6,721	224	6,946
49									
50 **TOTAL WATER ACCUM. DEP.**	**33,673**	**8,124**	**41,797**	**(1,670)**	**(1,221)**	**40,576**	**37,735**	**(1,446)**	**36,289**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Putnam / Hermits Cove

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	4	0	4	0%	0
4 339.1 Other Plant & Misc.	16	0	16	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	752	0	752	0%	0
8 305.2 Collect. & Impound.	32	0	32	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	204	0	204	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	4	0	4	0%	0
13 310.2 Power Generation Eq.	362	0	362	0%	0
14 311.2 Pumping Equipment	6,564	0	6,564	0%	0
15 339.2 Other Plant & Misc.	(2)	0	(2)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	1,553	0	1,553	0%	0
19 320.3 Water Treatment Eq.	1,436	0	1,436	24%	345
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	2,431	0	2,431	2%	49
25 331.4 Transm. & Distribution	5,428	0	5,428	0%	0
26 333.4 Services	1,690	0	1,690	0%	0
27 334.4 Meters & Meter Insallation	8,822	0	8,822	0%	0
28 335.4 Hydrants	8	0	8	0%	0
29 339.4 Other Plant & Misc.	40	0	40	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	664	0	664	0%	0
33 340.5 Office Furniture & Equipment	842	0	842	0%	0
34 340.51 Computer Equipment	922	0	922	0%	0
35 341.5 Transportation Equipment	2,191	0	2,191	0%	0
36 342.5 Stores Equipment	8	0	8	0%	0
37 343.5 Tools, Shop & Garage	584	0	584	0%	0
38 344.5 Laboratory Equipment	124	0	124	0%	0
39 345.5 Power Operated Equipment	1,314	0	1,314	0%	0
40 346.5 Communication Equipment	207	0	207	0%	0
41 347.5 Miscellaneous Equipment	32	0	32	0%	0
42 348.5 Other Tangible Plant	58	0	58	0%	0
43					
44 **INTANGIBLE PLANT**	20	0	20		0
45 **SUPPLY & PUMPING**	7,915	0	7,915		0
46 **WATER TREATMENT PLANT**	2,989	0	2,989		345
47 **TRANSM. & DISTRIBUTION**	18,420	0	18,420		49
48 **GENERAL PLANT**	6,946	0	6,946		0
49					
50 **TOTAL**	36,289	0	36,289		393
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				1.08%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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 16340 ENDED 04/30/85**	5,532
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	**4/30/85 BALANCE**	5,532
38	1985 Additions	685
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	685
42	**12/31/85 BALANCE**	6,217

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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**	**6,217**
2	1986 Additions	250
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	250
6	**12/31/86 BALANCE**	**6,467**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**6,467**
12	1988 Additions	700
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	700
16	**12/31/88 BALANCE**	**7,167**
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	**7,167**
22	1990 Additions	300
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	300
26	**12/31/90 BALANCE**	**7,467**
27	1991 Additions	225
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	225
31	**12/31/91 BALANCE**	**7,692**

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

Company: SSU / Putnam / Hermits Cove
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	6,417	0	6,417	0	0	6,417	6,417	0	6,417
3 Meter Installation Fees	1,050	225	1,275	0	0	1,275	1,163	0	1,163
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	7,467	225	7,692	0	0	7,692	7,580	0	7,580

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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 16340 ENDED 04/30/85**	806
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	***4/30/85 BALANCE***	806
38	1985 Additions	78
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	78
42	**12/31/85 BALANCE**	884

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Hermits Cove

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**	**884**
2	1986 Additions	162
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	162
6	**12/31/86 BALANCE**	**1,046**
7	1987 Additions	216
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	216
11	**12/31/87 BALANCE**	**1,262**
12	1988 Additions	227
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	227
16	**12/31/88 BALANCE**	**1,489**
17	1989 Additions	239
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	239
21	**12/31/89 BALANCE**	**1,728**
22	1990 Additions	196
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	196
26	**12/31/90 BALANCE**	**1,924**
27	1991 Additions	208
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	208
31	**12/31/91 BALANCE**	**2,132**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Putnam / Hermits Cove

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	1,798	150	1,948	0	0	1,948	1,873	0	1,873
3 Meter Installation Fees	126	58	184	0	0	184	155	0	155
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**	**1,924**	**208**	**2,132**	**0**	**0**	**2,132**	**2,028**	**0**	**2,028**

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Hermits Cove

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 / Hermits Cove

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

FPSC

Company: SSU / Putnam / Hermits Cove

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 / Hermits Cove
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*	17,697	(760)	16,937	17,697	2,771	20,469	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 **TOTAL WORKING CAPITAL ALLOWANCE**	2,212	(95)	2,117	2,212	346	2,559	

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	464,329	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 / Hermits Cove

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 - %	1.85%	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 - %	1.08%	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

Hermits Cove - 438

Putnam County (SSU)

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

Company: SSU / Putnam / Hermits Cove
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	26,922	418	27,340	27,487	54,827	100.54%	B-4, B-3 (W)
3	Other Revenues	435	230	665	0	665		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**27,357**	**648**	**28,005**	**27,487**	**55,492**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	*Operation & Maintenance*	17,697	2,771	20,469	0	20,469		B-5 (W)
6	Depreciation, net of CIAC Amort.	7,764	0	7,764	0	7,764		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	2,874	766	3,640	1,237	4,877		B-15, B-3 (W)
9	Provision For Income Taxes	(4,290)	(1,063)	(5,353)	9,878	4,525		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**24,045**	**2,474**	**26,520**	**11,115**	**37,634**		
11	**NET OPERATING INCOME:**	**3,312**	**(1,827)**	**1,485**	**16,372**	**17,857**		
12	**RATE BASE**	**155,459**		**154,342**		**154,342**		A-1 (W)
13	**RATE OF RETURN**	**2.13%**		**0.96%**		**11.57%**		D-1 (W)

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

Company: SSU / Putnam / Hermits Cove
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	26,922	418	27,340	25,183	52,523	92.11%	B-4, B-3 (W)
3 Other Revenues	435	0	435	0	435		B-4 (W)
4 **TOTAL OPERATING REVENUES**	27,357	418	27,775	25,183	52,958		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	17,697	(760)	16,937	0	16,937		B-5 (W)
6 Depreciation, net of CIAC Amort.	7,764	0	7,764	0	7,764		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,874	756	3,630	1,133	4,763		B-15, B-3 (W)
9 Provision For Income Taxes	(4,290)	189	(4,101)	9,050	4,949		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	24,045	184	24,230	10,183	34,413		
11 **NET OPERATING INCOME:**	3,312	233	3,545	15,000	18,545		
12 **RATE BASE**	155,459		153,901		153,901		A-1 (W)
13 **RATE OF RETURN**	2.13%		2.30%		12.05%		D-1 (W)

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

Company: SSU / Putnam / Hermits Cove
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	153,901		154,342		A-1 (W)	-
5	Required Income (L3 x L4)	18,545		17,857		-	-
6	Adjusted Income under Present Rates	3,545		1,485		B-1 (W)	-
7	Income Deficiency (L5 - L6)	15,000		16,372		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	24,049		26,250		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	25,183		27,487		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	24,049		26,250		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	9,050		9,878		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	1,133		1,237		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	15,000		16,372			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 / Putnam / Hermits Cove

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.	418	648	B-4 (W)
3				
4	2.			
5				
6				
7		418	648	
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.	(760)	(760)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		780	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		166	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		297	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(23)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		700	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,611	B-5 (W)
22				
23				
24		(760)	2,771	
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.	19	29	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	737	737	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		756	766	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	189	(1,063)	B-16 (W)
48				
49	2.			
50				
51				
52		189	(1,063)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	233	(1,827)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Putnam / Hermits Cove
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	26,968	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	26,968	372	27,340
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	(46)	0	
16 SUBTOTAL OTHER WATER SALES	(46)	46	0
17 TOTAL WATER SALES	26,922	418	27,340
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	435	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	435	230	665
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	27,357	418	27,775
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	27,357	648	28,005

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 / Hermits Cove

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)

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
		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	8,537	650	9,188	3,541	177	3,718	1,252	195	1,447	3,744	278	4,022
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,669	671	3,340	954	(256)	699	359	(101)	258	1,356	1,027	2,383
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,033	6	1,039	968	0	968	0	5	5	64	1	65
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	42	2	44	42	2	44	0	0	0	0	0	0
8	620 Materials and Supplies	1,332	75	1,407	1,010	37	1,047	12	21	33	310	18	327
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	301	13	314	0	0	0	0	0	0	301	13	314
11	633 Contractual Services - Legal	122	7	130	0	0	0	0	0	0	122	7	130
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	634	28	662	488	18	506	0	0	0	146	10	156
14	641 Rental of Building/Real Prop.	58	29	87	0	0	0	0	0	0	58	29	87
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	527	28	555	523	19	542	2	8	10	2	1	3
17	656 Insurance - Vehicle	178	30	208	0	0	0	0	0	0	178	30	208
18	657 Insurance - General Liability	207	23	229	0	0	0	0	0	0	207	23	229
19	658 Insurance - Workman's Comp.	4	295	299	0	123	123	0	45	45	4	127	131
20	659 Insurance - Other	121	5	126	0	0	0	0	0	0	121	5	126
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	780	780	0	0	0	0	0	0	0	780	780
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	324	21	345	0	0	0	324	21	345	0	0	0
25	675 Miscellaneous Expenses	1,592	107	1,699	(0)	(0)	(0)	2	8	10	1,590	99	1,689
26	**TOTAL WATER O&M EXPENSES**	**17,697**	**2,771**	**20,469**	**7,528**	**120**	**7,648**	**1,952**	**202**	**2,154**	**8,218**	**2,450**	**10,667**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	8,537	650	9,188	3,541	177	3,718	1,252	195	1,447	3,744	278	4,022
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,669	671	3,340	954	(256)	699	359	(101)	258	1,356	1,027	2,383
31	**TOTAL WATER LABOR COSTS**	**11,206**	**1,322**	**12,528**	**4,496**	**(78)**	**4,417**	**1,611**	**94**	**1,706**	**5,099**	**1,306**	**6,405**

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

Company: SSU / Putnam / Hermits Cove

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	8,537	0	8,537	3,541	0	3,541	1,252	0	1,252	3,744	0	3,744
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,669	(1,043)	1,626	954	(280)	674	359	(120)	238	1,356	(643)	713
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,033	0	1,033	968	0	968	0	0	0	64	0	64
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	42	0	42	42	0	42	0	0	0	0	0	0
8	620 Materials and Supplies	1,332	0	1,332	1,010	0	1,010	12	0	12	310	0	310
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	301	0	301	0	0	0	0	0	0	301	0	301
11	633 Contractual Services - Legal	122	0	122	0	0	0	0	0	0	122	0	122
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	634	0	634	488	0	488	0	0	0	146	0	146
14	641 Rental of Building/Real Prop.	58	0	58	0	0	0	0	0	0	58	0	58
15	642 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2
16	650 Transportation Expense	527	0	527	523	0	523	2	0	2	2	0	2
17	656 Insurance - Vehicle	178	0	178	0	0	0	0	0	0	178	0	178
18	657 Insurance - General Liability	207	0	207	0	0	0	0	0	0	207	0	207
19	658 Insurance - Workman's Comp.	4	283	287	0	119	119	0	42	42	4	122	126
20	659 Insurance - Other	121	0	121	0	0	0	0	0	0	121	0	121
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	324	0	324	0	0	0	324	0	324	0	0	0
25	675 Miscellaneous Expenses	1,592	0	1,592	(0)	0	(0)	2	0	2	1,590	0	1,590
26	**TOTAL WATER O&M EXPENSES**	17,697	(760)	16,937	7,528	(161)	7,367	1,952	(78)	1,874	8,218	(521)	7,697
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	8,537	0	8,537	3,541	0	3,541	1,252	0	1,252	3,744	0	3,744
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,669	(1,043)	1,626	954	(280)	674	359	(120)	238	1,356	(643)	713
31	**TOTAL WATER LABOR COSTS**	11,206	(1,043)	10,163	4,496	(280)	4,216	1,611	(120)	1,491	5,099	(643)	4,457

0743

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

Company: SSU / Putnam / Hermits Cove
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	504	565	631	613	1,049	612	617	949	881	551	729	837	8,537	0	8,537	650	9,188
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	177	187	211	192	303	194	197	299	268	179	225	239	2,669	(1,043)	1,626	671	3,340
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	84	83	97	84	87	87	72	86	77	94	75	109	1,033	0	1,033	6	1,039
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	42	0	0	42	0	42	2	44
8	620.1-8 Materials and Supplies	(18)	60	74	307	132	75	33	50	32	117	403	67	1,332	0	1,332	75	1,407
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.	22	26	24	25	25	25	26	24	25	26	23	30	301	0	301	13	314
11	633.1-8 Contractual Services - Legal	9	10	10	10	10	10	11	10	10	11	9	12	122	0	122	7	130
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	46	45	45	45	45	46	45	45	106	11	112	634	0	634	28	662
14	641.1-8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	5	5	5	4	6	58	0	58	29	87
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	23	16	33	44	62	31	39	63	128	17	41	30	527	0	527	28	555
17	656.1-8 Insurance - Vehicle	13	15	14	14	15	15	15	14	15	16	13	18	178	0	178	30	208
18	657.1-8 Insurance - General Liability	15	18	17	17	17	17	18	16	17	18	16	21	207	0	207	23	229
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	283	287	295	299
20	659.1-8 Insurance - Other	9	10	10	10	10	10	11	9	10	11	9	12	121	0	121	5	126
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	780	780
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	18	26	32	26	28	22	25	28	23	27	31	38	324	0	324	21	345
25	675.1-8 Miscellaneous Expenses	114	136	128	130	135	132	138	125	134	139	120	161	1,592	0	1,592	107	1,699
26	TOTAL WATER O&M EXPENSES	1,017	1,205	1,333	1,523	1,926	1,280	1,255	1,723	1,672	1,359	1,711	1,694	17,697	(760)	16,937	2,771	20,469

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	8,537	650	9,188
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,669	671	3,340
31	TOTAL WATER LABOR COSTS	11,206	1,322	12,528

0744

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Putnam / Hermits Cove
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	166	144	204	207	625	216	193	548	478	119	328	313	3,541	0	3,541	177	3,718
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	60	42	66	52	157	57	51	162	128	31	89	60	954	(280)	674	(256)	699
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	79	78	92	78	81	81	67	81	71	88	70	103	968	0	968	0	968
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	42	0	0	42	0	42	2	44
8	620.1-6 Materials and Supplies	(41)	33	48	281	105	48	5	25	5	88	379	34	1,010	0	1,010	37	1,047
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	33	33	33	33	33	33	33	33	33	93	0	97	488	0	488	18	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	23	16	33	44	62	30	39	62	127	17	41	30	523	0	523	19	542
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	119	119	123	123
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**	319	346	476	695	1,063	467	387	911	842	479	906	636	7,528	(161)	7,367	120	7,648

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,541	177	3,718
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	954	(256)	699
31	**TOTAL WATER DIRECT LABOR COSTS**	4,496	(78)	4,417

0745

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Hermits Cove
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	68	102	125	101	108	86	98	107	87	104	118	147	1,252	0	1,252	195	1,447
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	20	29	36	29	31	25	28	31	25	30	34	42	359	(120)	238	(101)	258
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	12	0	12	21	33
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	42	42	45	45
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	18	26	32	26	28	22	25	28	23	27	31	38	324	0	324	21	345
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	107	159	195	157	168	134	153	167	136	163	184	229	1,952	(78)	1,874	202	2,154

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
601.7	Salaries & Wages - Employees	1,252	195	1,447
603.7	Salaries & Wages - Officers, Etc.	0	0	0
604.7	Employee Pensions & Benefits	359	(101)	258
	TOTAL WATER CUST ACCTS LABOR COSTS	1,611	94	1,706

0746

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Putnam / Hermits Cove
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	601.8 Salaries & Wages - Employees	269	319	301	305	316	310	325	294	316	327	283	378	3,744	0	3,744	278	4,022
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	97	116	109	111	115	112	118	106	114	118	102	137	1,356	(643)	713	1,027	2,383
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	5	5	5	5	5	6	5	5	6	5	7	64	0	64	1	65
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	22	26	25	25	26	26	27	24	26	27	23	31	310	0	310	18	327
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.	22	26	24	25	25	25	26	24	25	26	23	30	301	0	301	13	314
11	633.8 Contractual Services - Legal	9	10	10	10	10	10	11	10	10	11	9	12	122	0	122	7	130
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	12	12	12	12	12	13	11	12	13	11	15	146	0	146	10	156
14	641.8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	5	5	5	4	6	58	0	58	29	87
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	15	14	14	15	15	15	14	15	16	13	18	178	0	178	30	208
18	657.8 Insurance - General Liability	15	18	17	17	17	17	18	16	17	18	16	21	207	0	207	23	229
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	122	126	127	131
20	659.8 Insurance - Other	9	10	10	10	10	10	11	9	10	11	9	12	121	0	121	5	126
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	780	780
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	114	136	128	130	134	131	138	125	134	139	120	161	1,590	0	1,590	99	1,689
26	**TOTAL WATER A&G EXPENSES**	**591**	**700**	**662**	**670**	**694**	**680**	**714**	**645**	**693**	**718**	**620**	**830**	**8,218**	**(521)**	**7,697**	**2,450**	**10,667**

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	3,744	278	4,022
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,356	1,027	2,383
31	**TOTAL WATER A&G LABOR COSTS**	**5,099**	**1,306**	**6,405**

0747

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

Company: SSU / Putnam / Hermits Cove

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	8,537	0	8,537	8,537	0	0	91	145	(23)	8,750	438	0	650	9,188
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	2,669	(1,043)	1,626	2,669	(1,043)	0	24	19	0	1,668	61	1,611	671	3,340
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	1,033	0	1,033	1,033	0	0	1	5	0	1,039	0	0	6	1,039
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	42	0	42	42	0	0	0	0	0	42	2	0	2	44
8 620.1-8 Materials and Supplies	1,332	0	1,332	1,332	0	0	4	22	0	1,358	49	0	75	1,407
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.	301	0	301	301	0	0	2	0	0	303	11	0	13	314
11 633.1-8 Contractual Services - Legal	122	0	122	122	0	0	3	0	0	125	5	0	7	130
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	634	0	634	634	0	0	5	0	0	639	23	0	28	662
14 641.1-8 Rental of Building/Real Prop.	58	0	58	58	0	0	0	26	0	84	3	0	29	87
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	527	0	527	527	0	0	1	8	0	536	19	0	28	555
17 656.1-8 Insurance - Vehicle	178	0	178	178	0	0	5	18	0	200	7	0	30	208
18 657.1-8 Insurance - General Liability	207	0	207	207	0	0	4	11	0	221	8	0	23	229
19 658.1-8 Insurance - Workman's Comp.	4	283	287	4	283	0	0	1	0	288	10	0	295	299
20 659.1-8 Insurance - Other	121	0	121	121	0	0	1	0	0	122	4	0	5	126
21 660.1-8 Advertising Expense	13	0	13	13	0	0	0	0	0	13	0	0	1	14
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	780	0	0	0	780	0	0	780	780
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	324	0	324	324	0	0	0	21	0	345	0	0	21	345
25 675.1-8 Miscellaneous Expenses	1,592	0	1,592	1,592	0	0	26	21	0	1,639	60	0	107	1,699
26 TOTAL WATER O&M EXPENSES	17,097	(760)	16,337	17,097	(760)	780	166	297	(23)	18,157	700	1,611	2,771	20,469

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 / Putnam / Hermits Cove

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	3,541		3,541	3,541						3,541	177		177	3,718
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	954	(280)	674	954	(280)					674	24		(256)	698
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	968		968	968						968			0	968
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	42		42	42						42	2		2	44
8 620.1-6 Materials and Supplies	1,010		1,010	1,010						1,010	37		37	1,047
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	488		488	488						488	18		18	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	523		523	523						523	19		19	542
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	119	119	0	119					119	4		123	123
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	7,528	(161)	7,367	7,528	(161)	0	0	0	0	7,367	281	0	120	7,648

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 - $342,260 / $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 / Putnam / Hermits Cove

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	1,252		1,252	1,252				138	(12)	1,379	69		195	1,447
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	359	(120)	238	359	(120)			11		249	9		(101)	258
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	12		12	12				20		32	1		21	33
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	42	42	0	42			1		43	2		45	45
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	324		324	324				21		345			21	345
25 675.7 Miscellaneous Expenses	2		2	2				7		10	0		8	10
26 TOTAL WATER CUST ACCT EXPENSES	1,952	(78)	1,874	1,952	(78)	0	0	211	(12)	2,073	81	0	202	2,154

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 - $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 / Putnam / Hermits Cove

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	3,744		3,744	3,744			91	7	(11)	3,830	192		278	4,022
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,356	(643)	713	1,356	(643)		24	8		745	27	1,611	1,027	2,383
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	64		64	64			1	0		65			1	65
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	310		310	310			4	2		316	11		18	327
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	301		301	301			2	0		303	11		13	314
11 633.8 Contractual Services - Legal	122		122	122			3	0		125	5		7	130
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	146		146	146			5	0		151	5		10	156
14 641.8 Rental of Building/Real Prop.	58		58	58			0	26		84	3		29	87
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		2	0		1	3
17 656.8 Insurance - Vehicle	178		178	178			5	18		200	7		30	208
18 657.8 Insurance - General Liability	207		207	207			4	11		221	8		23	229
19 658.8 Insurance - Workman's Comp.	4	122	126	4	122		0	0		126	5		127	131
20 659.8 Insurance - Other	121		121	121			1	0		122	4		5	126
21 660.8 Advertising Expense	13		13	13			0	0		13	0		1	14
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		780	0	0		780			780	780
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	1,590		1,590	1,590			26	14		1,630	59		99	1,689
26 TOTAL WATER A&G EXPENSES	6,216	(521)	7,697	6,216	(521)	780	166	86	(11)	6,716	338	1,611	2,450	10,667

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.

0751

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

Company: SSU / Putnam / Hermits Cove

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 04/30/85		(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	7,234		8,537	1,303	18.02%	9,543	(1,006)	-10.54%
2	603.1-S Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-S Employee Pensions & Benefits	444		1,626	1,182	266.10%	586	1,040	177.53%
4	610.1-S Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	1,152		1,033	(119)	-10.35%	1,520	(487)	-32.04%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	301		42	(259)	-85.91%	397	(355)	-89.32%
8	620.1-S Materials and Supplies	929		1,332	403	43.38%	1,226	107	8.69%
9	631.1-S Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-S Contractual Services - Acct.	0		301	301	N.A.	0	301	N.A.
11	633.1-S Contractual Services - Legal	0		122	122	N.A.	0	122	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	65		634	569	875.35%	86	548	639.36%
14	641.1-S Rental of Building/Real Prop.	0		58	58	N.A.	0	58	N.A.
15	642.1-S Rental of Equipment	483		2	(481)	-99.54%	637	(635)	-99.65%
16	650.1-S Transportation Expense	640		527	(113)	-17.67%	844	(317)	-37.59%
17	656.1-S Insurance - Vehicle	0		178	178	N.A.	0	178	N.A.
18	657.1-S Insurance - General Liability	301		207	(94)	-31.36%	397	(190)	-47.97%
19	658.1-S Insurance - Workman's Comp.	0		287	287	N.A.	0	287	N.A.
20	659.1-S Insurance - Other	0		121	121	N.A.	0	121	N.A.
21	660.1-S Advertising Expense	0		13	13	N.A.	0	13	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	234		0	(234)	-100.00%	309	(309)	-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	135		324	189	140.30%	178	146	82.16%
25	675.1-S Miscellaneous Expenses	1,089		1,582	493	44.88%	1,450	142	9.83%
26	*TOTAL WATER O&M EXPENSES*	13,017		16,937	3,920	30.11%	17,172	(235)	-1.37%
27	SUBTOTAL (less accts. 666 & 667)	12,783		16,937	4,154	32.50%	16,863	74	0.44%
28	Average ERC's	166		173	7	4.22%			
29	Average Consumer Price Index - U	107.6		136.2	29	26.58%			
30				Compounded Multiplier =		31.82%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

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 / Hernits Cove

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 04/30/85	(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	3,279		3,541	263	8.01%	4,325	(784)	-18.12%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		674	674	N.A.	0	674	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,152		968	(184)	-15.94%	1,520	(551)	-36.26%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	301		42	(259)	-85.91%	397	(355)	-89.32%
8	620.1-6 Materials and Supplies	929		1,010	81	8.75%	1,226	(215)	-17.56%
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	0		488	488	N.A.	0	488	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	0		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	0		523	523	N.A.	0	523	N.A.
17	656.1-6 Insurance - Vehicle			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.			119	119	N.A.	0	119	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	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**	**5,661**		**7,367**	**1,706**	**30.14%**	**7,467**	**(100)**	**-1.35%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,661**		**7,367**	**1,706**	**30.14%**	**7,467**	**(100)**	**-1.34%**
28	**Average ERC's**	**166**		**173**	**7**	**4.22%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**31.92%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

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 / Hernits Cove

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 04/30/85	(3) Current Test Year Ended 12/31/91 (Interim) (a)	(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	355	1,252	897	252.54%	468	784	167.25%
2	603.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0	238	238	N.A.	0	238	N.A.
4	610.7 Purchased Water		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	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	12	12	N.A.	0	12	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	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	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	0	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	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.		42	42	N.A.	0	42	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	135	324	189	140.30%	178	146	82.16%
25	675.7 Miscellaneous Expenses	354	2	(352)	-99.34%	467	(465)	-99.50%
26	**TOTAL WATER O&M EXPENSES**	**844**	**1,874**	**1,029**	**121.90%**	**1,114**	**760**	**68.21%**
27	**SUBTOTAL (less accts. 666 & 667)**	**844**	**1,874**	**1,029**	**121.90%**	**1,114**	**760**	**68.21%**
28	**Average ERC's**	**166**	**173**	**7**	**4.22%**			
29	**Average Consumer Price Index - U**	**107.6**	**138.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**31.92%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

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 / Hernits Cove

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 04/30/85	(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	3,600		3,744	144	3.99%	4,749	(1,006)	-21.17%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	444		713	269	60.54%	586	127	21.70%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		64	64	N.A.	0	64	N.A.
6	616.8 Fuel for Power Purchased			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		310	310	N.A.	0	310	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			301	301	N.A.	0	301	N.A.
11	633.8 Contractual Services - Legal			122	122	N.A.	0	122	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	65		146	81	124.61%	86	60	70.41%
14	641.8 Rental of Building/Real Prop.			58	58	N.A.	0	58	N.A.
15	642.8 Rental of Equipment	483		2	(481)	-99.54%	637	(635)	-99.65%
16	650.8 Transportation Expense	640		2	(638)	-99.76%	844	(843)	-99.82%
17	656.8 Insurance - Vehicle			178	178	N.A.	0	178	N.A.
18	657.8 Insurance - General Liability	301		207	(94)	-31.36%	397	(190)	-47.97%
19	658.8 Insurance - Workmen's Comp.			126	126	N.A.	0	126	N.A.
20	659.8 Insurance - Other			121	121	N.A.	0	121	N.A.
21	660.8 Advertising Expense			13	13	N.A.	0	13	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	234		0	(234)	-100.00%	309	(309)	-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	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	745		1,590	845	113.45%	983	607	61.81%
26	**TOTAL WATER O&M EXPENSES**	**6,512**		**7,697**	**1,184**	**18.19%**	**8,591**	**(894)**	**-10.41%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,278**		**7,697**	**1,418**	**22.59%**	**8,282**	**(585)**	**-7.61%**
28	**Average ERC's**	**166**		**173**	**7**	**4.22%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**31.92%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

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 / Hermits Cove
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	(1,006)	-10.54%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	1,040	177.53%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(467)	-32.04%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(355)	-89.32%	
8	620.1-S Materials and Supplies	107	8.69%	
9	631.1-S Contractual Services - Engr.	1	N.A.	
10	632.1-S Contractual Services - Acct.	301	N.A.	
11	633.1-S Contractual Services - Legal	122	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	548	639.36%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	58	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(635)	-99.65%	
16	650.1-S Transportation Expense	(317)	-37.50%	
17	656.1-S Insurance - Vehicle	178	N.A.	
18	657.1-S Insurance - General Liability	(190)	-47.97%	
19	658.1-S Insurance - Workman's Comp.	287	N.A.	
20	659.1-S Insurance - Other	121	N.A.	
21	660.1-S Advertising Expense	13	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(309)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	146	82.16%	
25	675.1-S Miscellaneous Expenses	142	9.83%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(235)	-1.37%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Hermits Cove

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 / Hermits Cove

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
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$3,122
50	Total Projected Rate Case Expense	1,772,200	3,122
52	**Annual Amortization Over 4 Years**	**$443,050**	**$780**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	178
57	% of Total	100%	0.1762%
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 / Putnam / Hermits Cove

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 / Hermits Cove

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 / Hermits Cove

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	168	40	2.50%	4	0	4
4	339.1 Other Plant & Misc.	135	25	4.00%	5	0	5
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	46	0	N.A.	0	0	0
7	304.2 Structures & Improvements	4,768	33	3.03%	144	0	144
8	305.2 Collect. & Impound.	334	50	2.00%	7	0	7
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	573	30	3.33%	19	0	19
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.	14,417	20	5.00%	721	0	721
14	311.2 Pumping Equipment	30,796	20	5.00%	1,540	0	1,540
15	339.2 Other Plant & Misc.	(20)	25	4.00%	(1)	0	(1)
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	602	0	N.A.	0	0	0
18	304.3 Structures & Improvements	10,267	33	3.03%	311	0	311
19	320.3 Water Treatment Eq.	11,936	22	4.55%	543	0	543
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	9	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	39,890	37	2.70%	1,078	0	1,078
25	331.4 Transm. & Distribution	42,325	43	2.33%	984	0	984
26	333.4 Services	4,606	40	2.50%	115	0	115
27	334.4 Meters & Meter Installation	18,504	20	5.00%	925	0	925
28	335.4 Hydrants	117	45	2.22%	3	0	3
29	339.4 Other Plant & Misc.	254	25	4.00%	10	0	10
30	GENERAL PLANT						
31	303.5 Land & Land Rights	935	0	N.A.	0	0	0
32	304.5 Structures & Improvements	4,643	40	2.50%	116	0	116
33	340.5 Office Furniture & Equipment	2,382	15	6.67%	159	0	159
34	340.51 Computer Equipment	3,680	6	16.67%	613	0	613
35	341.5 Transportation Equipment	3,164	6	16.67%	527	0	527
36	342.5 Stores Equipment	26	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	1,199	16	6.25%	75	0	75
38	344.5 Laboratory Equipment	266	15	6.67%	18	0	18
39	345.5 Power Operated Equipment	1,563	12	8.33%	130	0	130
40	346.5 Communication Equipment	493	10	10.00%	49	0	49
41	347.5 Miscellaneous Equipment	167	15	6.67%	11	0	11
42	348.5 Other Tangible Plant	131	10	10.00%	13	0	13
43							
44	INTANGIBLE PLANT	302		3.17%	10	0	10
45	SUPPLY & PUMPING	50,958		4.77%	2,431	0	2,431
46	WATER TREATMENT PLANT	22,805		3.74%	854	0	854
47	TRANSM. & DISTRIBUTION	105,707		2.95%	3,116	0	3,116
48	GENERAL PLANT	18,647		9.19%	1,713	0	1,713
49							
51	TOTAL DEPRECIATION EXPENSE	198,419		4.09%	8,124	0	8,124
52	AMORTIZATION OF CIAC				(208)	0	(208)
53	NON-USED AND USEFUL				(152)	0	(152)
54	NET DEPRECIATION EXPENSE - WATER				7,764	0	7,764

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Hermits Cove

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	3.86%	0	0	0
2 Line/Main Extension Fees	6,417	2.34%	150	0	150
3 Meter Installation Fees	1,163	5.00%	58	0	58
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.58%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	7,580		208	0	208

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 / Hermits Cove

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	4,768	144	3.03%
3	305.2 Collect. & Impound.	334	7	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	573	19	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.	14,417	721	5.00%
9	311.2 Pumping Equipment	30,796	1,540	5.00%
10	339.2 Other Plant & Misc.	(20)	(1)	4.00%
11	304.3 Structures & Improvements	10,267	311	3.03%
12	320.3 Water Treatment Eq.	11,936	543	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	39,890	1,078	2.70%
15	**COMPOSITE RATE**	113,004	4,363	**3.86%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	9	0	3.03%
18	331.4 Transm. & Distribution	42,325	984	2.33%
19	335.4 Hydrants	117	3	2.22%
20	339.4 Other Plant & Misc.	254	10	4.00%
21	**COMPOSITE RATE**	42,705	997	**2.34%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	18,504	925	5.00%
24	**COMPOSITE RATE**	18,504	925	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	4,606	115	2.50%
27	**COMPOSITE RATE**	4,606	115	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	113,004	4,363	3.86%
30	Line / Main Extension Fees & Contri. lines (Line 21)	42,705	997	2.34%
31	Meter Installation Fees (Line 24)	18,504	925	5.00%
32	Service Installation Fees (Line 27)	4,606	115	2.50%
33	**COMPOSITE RATE**	178,818	6,401	**3.58%**

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 / Hermits Cove
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*	4	0	4	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	144	0	144	0.00%	0
8	305.2 Collect. & Impound.	7	0	7	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	19	0	19	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	1	0	1	0.00%	0
13	310.2 Power Generation Eq.	721	0	721	0.00%	0
14	311.2 Pumping Equipment	1,540	0	1,540	0.00%	0
15	339.2 Other Plant & Misc.	(1)	0	(1)	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	311	0	311	0.00%	0
19	320.3 Water Treatment Eq.	543	0	543	24.00%	130
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	1,078	0	1,078	2.01%	22
25	331.4 *Transm. & Distribution*	984	0	984	0.00%	0
26	333.4 Services	115	0	115	0.00%	0
27	334.4 Meters & Meter Installation	925	0	925	0.00%	0
28	335.4 Hydrants	3	0	3	0.00%	0
29	339.4 Other Plant & Misc.	10	0	10	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	116	0	116	0.00%	0
33	340.5 Office Furniture & Equipment	159	0	159	0.00%	0
34	340.51 Computer Equipment	613	0	613	0.00%	0
35	341.5 Transportation Equipment	527	0	527	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	75	0	75	0.00%	0
38	344.5 Laboratory Equipment	18	0	18	0.00%	0
39	345.5 Power Operated Equipment	130	0	130	0.00%	0
40	346.5 Communication Equipment	49	0	49	0.00%	0
41	347.5 Miscellaneous Equipment	11	0	11	0.00%	0
42	348.5 Other Tangible Plant	13	0	13	0.00%	0
43						
44	**INTANGIBLE PLANT**	10	0	10		0
45	**SUPPLY & PUMPING**	2,431	0	2,431		0
46	**WATER TREATMENT PLANT**	854	0	854		130
47	**TRANSM. & DISTRIBUTION**	3,116	0	3,116		22
48	**GENERAL PLANT**	1,713	0	1,713		0
49						
51	**TOTAL**	**8,124**	**0**	**8,124**		**152**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**1.87%**	

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

Present Income - Interim / Final

Company: SSU / Putnam / Hermits Cove
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:	1,231	19	1,250	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,231	29	1,260		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	737	737		
6		0	0	0		
7	TOTAL	0	737	737		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,643	0	1,643		
11		0	0	0		
12	TOTAL	1,643	0	1,643		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,874	756	3,630		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,874	766	3,640		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 / Hermits Cove
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	27,357	418	27,775	27,357	648	28,005	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	17,697	(760)	16,937	17,697	2,771	20,469	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	7,764	0	7,764	7,764	0	7,764	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	2,874	766	3,640	2,874	766	3,640	B-15 (W)	-
8	Pre Tax Operating Expenses	28,335	5	28,341	28,335	3,537	31,873	-	-
9	TOTAL PRE-TAX INCOME	(978)	412	(566)	(978)	(2,890)	(3,868)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(978)	412	(566)	(978)	(2,890)	(3,868)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	155,459	(1,558)	153,901	155,459	(1,117)	154,342	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	9,017	(90)	8,926	9,017	(65)	8,952	-	-
17	Total Taxable Income	(9,995)	502	(9,492)	(9,995)	(2,825)	(12,820)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	SUBTOTAL INCOME TAXES	(3,761)	189	(3,572)	(3,761)	(1,063)	(4,824)	-	-
20	Less:								
21	Parent Debt Adjustment	441	0	441	441	0	441	C-9 (W)	-
22	Investment Tax Credit	88	0	88	88	0	88	C-8 (W)	-
23	TOTAL INCOME TAXES	(4,290)	189	(4,101)	(4,290)	(1,063)	(5,353)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Hermits Cove

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. (%)	1.87%	0.00%	1.87%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Hobby Hills - 558

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Hobby 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	62,150	(241)	61,909	A-5 (W)
2 Utility Land & Land Rights	1,106	0	1,106	A-5 (W)
3 Non-Used & Useful	(11,943)	0	(11,943)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(19,535)	(52)	(19,586)	A-9 (W)
6 CIAC	(2,622)	0	(2,622)	A-12 (W)
7 Accumulated Amortization of CIAC	892	0	892	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	(595)	0	(595)	C-7 (W)
12 Working Capital Allowance	1,727	208	1,936	A-17 (W)
13 **TOTAL WATER RATE BASE**	31,180	(84)	31,096	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Hobby 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).	(62)	(62)	(62)	A-17 (W)
38					
39	2.				
40					
41					
42		(62)	(62)	(62)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	208	208	208	A-17 (W)
45					
46	2.				
47					
48					
49		208	208	208	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(490)	(219)	(354)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(220)	51	(84)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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 17168 ENDED 12/31/84**	29,012
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**	29,012
38	1985 Additions	2,919
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	2,919
42	**12/31/85 BALANCE**	31,931

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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**	31,931
2	1986 Additions	22,826
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	22,826
6	**12/31/86 BALANCE**	54,757
7	1987 Additions	4,262
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	4,262
11	**12/31/87 BALANCE**	59,019
12	1988 Additions	8,846
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	8,846
16	**12/31/88 BALANCE**	67,865
17	1989 Additions	2,472
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,472
21	**12/31/89 BALANCE**	70,337
22	1990 Additions (A/C 101)	(538)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(538)
27	**12/31/90 BALANCE**	69,799
28	1990 General Plant Reallocation Adjustments *	(6,696)
29	**12/31/90 ADJUSTED BALANCE**	63,104
30	1991 Additions (A/C 101)	303
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	23
34	1991 Net Additions	326
35	**12/31/91 BALANCE**	63,430

* 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 / Hobby 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 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	505	(529)	0	(23)	(505)	23	(0)	241	(241)	0
3 302.1 Franchises	451	0	0	451	0	0	451	451	0	451
4 339.1 Other Plant & Misc.	160	0	0	160	0	0	160	160	0	160
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	28	0	0	28	0	0	28	28	0	28
7 304.2 Structures & Improvements	6,454	0	0	6,454	0	0	6,454	6,454	0	6,454
8 305.2 Collect. & Impound.	684	0	0	684	0	0	684	684	0	684
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	679	0	0	679	0	0	679	679	0	679
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	27	0	0	27	0	0	27	27	0	27
13 310.2 Power Generation Eq.	10	0	0	10	0	0	10	10	0	10
14 311.2 Pumping Equipment	12,891	0	0	12,891	0	0	12,891	12,891	0	12,891
15 339.2 Other Plant & Misc.	(12)	0	0	(12)	0	0	(12)	(12)	0	(12)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	540	0	0	540	0	0	540	540	0	540
18 304.3 Structures & Improvements	809	0	0	809	0	0	809	809	0	809
19 320.3 Water Treatment Eq.	2,905	0	0	2,905	0	0	2,905	2,905	0	2,905
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	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservoirs	12,306	0	0	12,306	0	0	12,306	12,306	0	12,306
25 331.4 Transm. & Distribution	7,017	0	0	7,017	0	0	7,017	7,017	0	7,017
26 333.4 Services	1,365	0	0	1,365	0	0	1,365	1,365	0	1,365
27 334.4 Meters & Meter Insallation	4,817	14	0	4,831	0	0	4,831	4,824	0	4,824
28 335.4 Hydrants	96	0	0	96	0	0	96	96	0	96
29 339.4 Other Plant & Misc.	1,092	0	0	1,092	0	0	1,092	1,092	0	1,092
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	545	(18)	0	527	0	0	527	536	0	536
32 304.5 Structures & Improvements	2,628	65	0	2,693	0	0	2,693	2,660	0	2,660
33 340.5 Office Furniture & Equipme	1,354	22	0	1,376	0	0	1,376	1,365	0	1,365
34 340.51 Computer Equipment	1,785	648	0	2,433	0	0	2,433	2,109	0	2,109
35 341.5 Transportation Equipment	1,746	135	0	1,880	0	0	1,880	1,813	0	1,813
36 342.5 Stores Equipment	13	3	0	16	0	0	16	15	0	15
37 343.5 Tools, Shop & Garage	693	(13)	0	681	0	0	681	687	0	687
38 344.5 Laboratory Equipment	147	10	0	157	0	0	157	152	0	152
39 345.5 Power Operated Equipment	936	(81)	0	855	0	0	855	896	0	896
40 346.5 Communication Equipment	272	21	0	293	0	0	293	283	0	283
41 347.5 Miscellaneous Equipment	85	22	0	107	0	0	107	96	0	96
42 348.5 Other Tangible Plant	73	4	0	77	0	0	77	75	0	75
43										
44 **INTANGIBLE PLANT**	1,116	(529)	0	588	(505)	23	611	852	(241)	611
45 **SUPPLY & PUMPING**	20,761	0	0	20,761	0	0	20,761	20,761	0	20,761
46 **WATER TREATMENT PLANT**	4,254	0	0	4,254	0	0	4,254	4,254	0	4,254
47 **TRANSM. & DISTRIBUTION**	26,696	14	0	26,710	0	0	26,710	26,703	0	26,703
48 **GENERAL PLANT**	10,276	818	0	11,095	0	0	11,095	10,686	0	10,686
49										
50 **TOTAL PLANT IN SERVICE**	63,104	303	0	63,407	(505)	23	63,430	63,255	(241)	63,014
51 **LAND & LAND RIGHTS**	1,115	(18)	0	1,097	0	0	1,097	1,106	0	1,106
52 **TOTAL PIS LESS LAND**	61,989	321	0	62,310	(505)	23	62,333	62,150	(241)	61,909

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

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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 17168 ENDED 12/31/84**	6,528
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**	6,528
38	1985 Additions	1,391
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,391
42	**12/31/85 BALANCE**	7,919

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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**	**7,919**
2	1986 Additions	1,877
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,877
6	**12/31/86 BALANCE**	**9,796**
7	1987 Additions	2,373
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,373
11	**12/31/87 BALANCE**	**12,169**
12	1988 Additions	2,703
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,703
16	**12/31/88 BALANCE**	**14,872**
17	1989 Additions	3,097
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,097
21	**12/31/89 BALANCE**	**17,969**
22	1990 Additions	3,017
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,017
26	**12/31/90 BALANCE**	**20,986**
27	1990 General Plant Reallocation Adjustments *	(2,876)
28	**12/31/90 ADJUSTED BALANCE**	**18,109**
29	1991 Additions	2,850
30	1991 Retirements	0
31	1991 Adjustments	180
32	1991 Net Additions	3,030
33	**12/31/91 BALANCE**	21,140

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Hobby 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	77	0	77	(77)	(77)	0	77	(77)	0
3	302.1 Franchises	66	11	78	0	0	78	72	0	72
4	339.1 Other Plant & Misc.	17	6	23	0	0	23	20	0	20
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	2,274	196	2,469	0	0	2,469	2,371	0	2,371
8	305.2 Collect. & Impound.	77	14	90	0	0	90	84	0	84
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	70	23	92	0	0	92	81	0	81
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	2	0	2
13	310.2 Power Generation Eq.	2	1	2	0	0	2	2	0	2
14	311.2 Pumping Equipment	3,411	645	4,055	0	0	4,055	3,733	0	3,733
15	339.2 Other Plant & Misc.	(1)	(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	121	25	145	0	0	145	133	0	133
19	320.3 Water Treatment Eq.	1,128	132	1,260	0	0	1,260	1,194	0	1,194
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	1,808	333	2,140	0	0	2,140	1,974	0	1,974
25	331.4 Transm. & Distribution	2,418	163	2,581	0	0	2,581	2,500	0	2,500
26	333.4 Services	495	34	529	0	0	529	512	0	512
27	334.4 Meters & Meter Insallation	2,509	241	2,750	0	0	2,750	2,629	0	2,629
28	335.4 Hydrants	17	2	19	0	0	19	18	0	18
29	339.4 Other Plant & Misc.	260	44	303	0	0	303	282	0	282
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	347	67	414	0	0	414	381	0	381
33	340.5 Office Furniture & Equipment	437	91	528	0	0	528	482	0	482
34	340.51 Computer Equipment	224	351	576	0	257	833	400	129	528
35	341.5 Transportation Equipment	1,104	302	1,406	0	0	1,406	1,255	0	1,255
36	342.5 Stores Equipment	4	1	5	0	0	5	4	0	4
37	343.5 Tools, Shop & Garage	313	43	356	0	0	356	335	0	335
38	344.5 Laboratory Equipment	66	10	76	0	0	76	71	0	71
39	345.5 Power Operated Equipment	715	75	790	0	0	790	753	0	753
40	346.5 Communication Equipment	105	28	133	0	0	133	119	0	119
41	347.5 Miscellaneous Equipment	15	6	21	0	0	21	18	0	18
42	348.5 Other Tangible Plant	30	7	37	0	0	37	33	0	33
43										
44	**INTANGIBLE PLANT**	161	18	178	(77)	(77)	101	169	(77)	92
45	**SUPPLY & PUMPING**	5,833	877	6,710	0	0	6,710	6,272	0	6,272
46	**WATER TREATMENT PLANT**	1,249	157	1,405	0	0	1,405	1,327	0	1,327
47	**TRANSM. & DISTRIBUTION**	7,507	817	8,324	0	0	8,324	7,915	0	7,915
48	**GENERAL PLANT**	3,361	982	4,342	0	257	4,600	3,851	129	3,980
49										
50	**TOTAL WATER ACCUM. DEP.**	18,109	2,850	20,960	(77)	180	21,140	19,535	52	19,586

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Hobby 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%	0
3 302.1 Franchises	72	0	72	0%	0
4 339.1 Other Plant & Misc.	20	0	20	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	2,371	0	2,371	74%	1,755
8 305.2 Collect. & Impound.	84	0	84	74%	62
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	81	0	81	74%	60
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	2	0	2	74%	2
13 310.2 Power Generation Eq.	2	0	2	0%	0
14 311.2 Pumping Equipment	3,733	0	3,733	74%	2,762
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	133	0	133	0%	0
19 320.3 Water Treatment Eq.	1,194	0	1,194	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	1,974	0	1,974	12%	237
25 331.4 Transm. & Distribution	2,500	0	2,500	0%	0
26 333.4 Services	512	0	512	0%	0
27 334.4 Meters & Meter Insallation	2,629	0	2,629	0%	0
28 335.4 Hydrants	18	0	18	0%	0
29 339.4 Other Plant & Misc.	282	0	282	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	381	0	381	0%	0
33 340.5 Office Furniture & Equipment	482	0	482	0%	0
34 340.51 Computer Equipment	528	0	528	0%	0
35 341.5 Transportation Equipment	1,255	0	1,255	0%	0
36 342.5 Stores Equipment	4	0	4	0%	0
37 343.5 Tools, Shop & Garage	335	0	335	0%	0
38 344.5 Laboratory Equipment	71	0	71	0%	0
39 345.5 Power Operated Equipment	753	0	753	0%	0
40 346.5 Communication Equipment	119	0	119	0%	0
41 347.5 Miscellaneous Equipment	18	0	18	0%	0
42 348.5 Other Tangible Plant	33	0	33	0%	0
43					
44 **INTANGIBLE PLANT**	92	0	92		0
45 **SUPPLY & PUMPING**	6,272	0	6,272		4,640
46 **WATER TREATMENT PLANT**	1,327	0	1,327		0
47 **TRANSM. & DISTRIBUTION**	7,915	0	7,915		237
48 **GENERAL PLANT**	3,980	0	3,980		0
49					
50 **TOTAL**	19,586	0	19,586		4,877
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				24.90%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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 17168 ENDED 12/31/84**	2,622
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**	2,622
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	2,622

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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**	2,622
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	2,622
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	2,622
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	2,622
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	2,622
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	2,622
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	2,622

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

Company: SSU / Lake / Hobby 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	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	2,622	0	2,622	0	0	2,622	2,622	0	2,622
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	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**	2,622	0	2,622	0	0	2,622	2,622	0	2,622

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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 17168 ENDED 12/31/84**	342
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**	342
38	1985 Additions	90
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	90
42	**12/31/85 BALANCE**	432

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Hobby 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**	432
2	1986 Additions	90
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	90
6	**12/31/86 BALANCE**	522
7	1987 Additions	90
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	90
11	**12/31/87 BALANCE**	612
12	1988 Additions	90
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	90
16	**12/31/88 BALANCE**	702
17	1989 Additions	90
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	90
21	**12/31/89 BALANCE**	792
22	1990 Additions	67
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	67
26	**12/31/90 BALANCE**	859
27	1991 Additions	67
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	67
31	**12/31/91 BALANCE**	926

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Hobby 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	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	859	67	926	0	0	926	892	0	892
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	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	859	67	926	0	0	926	892	0	892

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Hobby 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 / Lake / Hobby 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 / Lake / Hobby Hills

FPSC

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

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

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 / Hobby 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	13,820	(494)	13,325	13,820	1,666	15,485	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	1,727	(62)	1,666	1,727	208	1,936	

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	2,862,417	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 / Hobby 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
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 - %	26.69%	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 - %	24.90%	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

Hobby Hills - 558

Lake County (SSU)

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

Company: SSU / Lake / Hobby 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*	14,983	350	15,333	7,937	23,270	51.76%	B-4, B-3 (W)
3 Other Revenues	735	425	1,160	0	1,160		B-4 (W)
4 **TOTAL OPERATING REVENUES**	15,718	775	16,493	7,937	24,430		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	13,820	1,666	15,485	0	15,485		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,094	0	2,094	0	2,094		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,511	581	2,092	357	2,449		B-15, B-3 (W)
9 Provision For Income Taxes	(1,497)	(552)	(2,049)	2,852	803		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	15,928	1,695	17,623	3,209	20,832		
11 **NET OPERATING INCOME:**	(209)	(920)	(1,130)	4,728	3,598		
12 **RATE BASE**	31,180		31,096		31,096		A-1 (W)
13 **RATE OF RETURN**	-0.67%		-3.63%		11.57%		D-1 (W)

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

Company: SSU / Lake / Hobby 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	14,983	350	15,333	6,294	21,627	41.05%	B-4, B-3 (W)
3	Other Revenues	735	0	735	0	735		B-4 (W)
4	**TOTAL OPERATING REVENUES**	15,718	350	16,068	6,294	22,362		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	13,820	(494)	13,325	0	13,325		B-5 (W)
6	Depreciation, net of CIAC Amort.	2,094	0	2,094	0	2,094		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	1,511	562	2,073	283	2,356		B-15, B-3 (W)
9	Provision For Income Taxes	(1,497)	106	(1,390)	2,262	872		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	15,928	174	16,102	2,545	18,648		
11	**NET OPERATING INCOME:**	(209)	175	(34)	3,749	3,715		
12	**RATE BASE**	31,180		30,826		30,826		A-1 (W)
13	**RATE OF RETURN**	-0.67%		-0.11%		12.05%		D-1 (W)

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

Company: SSU / Lake / Hobby 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 (%)	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	30,826		31,096		A-1 (W)	-
5	Required Income (L3 x L4)	3,715		3,598		-	-
6	Adjusted Income under Present Rates	(34)		(1,130)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	3,749		4,728		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	6,011		7,580		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	6,294		7,937		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	6,011		7,580		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	2,262		2,852		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	283		357		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	3,749		4,728			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 / Hobby 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) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	350	775	B-4 (W)
3				
4	2.			
5				
6				
7		350	775	
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.	(494)	(494)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		447	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		95	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		170	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.		537	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		923	B-5 (W)
22				
23				
24		(494)	1,666	
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.	16	35	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	546	546	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		562	581	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	106	(552)	B-16 (W)
48				
49	2.			
50				
51				
52		106	(552)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	175	(920)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Hobby 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	14,851	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**	14,851	482	15,333
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	133	0	
16	**SUBTOTAL OTHER WATER SALES**	133	(133)	0
17	**TOTAL WATER SALES**	14,983	350	15,333
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	735	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**	735	425	1,160
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	15,718	350	16,068
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	15,718	775	16,493

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 / Hobby 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	6,332	445	6,776	3,469	173	3,642	718	112	829	2,145	159	2,305
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,910	288	2,198	928	(243)	684	206	(58)	148	777	589	1,366
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,005	4	1,008	968	0	968	0	3	3	37	1	37
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	40	1	41	40	1	41	0	0	0	0	0	0
8	620 Materials and Supplies	683	40	723	499	18	517	7	12	19	177	10	188
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	172	7	180	0	0	0	0	0	0	172	7	180
11	633 Contractual Services - Legal	70	4	74	0	0	0	0	0	0	70	4	74
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,501	57	1,558	1,417	51	1,469	0	0	0	84	6	89
14	641 Rental of Building/Real Prop.	33	17	50	0	0	0	0	0	0	33	17	50
15	642 Rental of Equipment	168	6	174	167	6	173	0	0	0	1	0	1
16	650 Transportation Expense	383	19	402	381	14	395	1	5	6	1	1	1
17	656 Insurance - Vehicle	102	17	119	0	0	0	0	0	0	102	17	119
18	657 Insurance - General Liability	118	13	131	0	0	0	0	0	0	118	13	131
19	658 Insurance - Workman's Comp.	2	219	221	0	121	121	0	26	26	2	73	75
20	659 Insurance - Other	69	3	72	0	0	0	0	0	0	69	3	72
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	447	447	0	0	0	0	0	0	0	447	447
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	186	12	198	0	0	0	186	12	198	0	0	0
25	675 Miscellaneous Expenses	1,036	66	1,102	124	4	128	1	4	6	911	57	968
26	**TOTAL WATER O&M EXPENSES**	13,820	1,666	15,485	7,992	146	8,138	1,119	116	1,234	4,709	1,404	6,113
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,332	445	6,776	3,469	173	3,642	718	112	829	2,145	159	2,305
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,910	288	2,198	928	(243)	684	206	(58)	148	777	589	1,366
31	**TOTAL WATER LABOR COSTS**	8,242	733	8,974	4,396	(70)	4,327	923	54	977	2,922	748	3,670

0801

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

Company: SSU / Lake / Hobby 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	6,332	0	6,332	3,469	0	3,469	718	0	718	2,145	0	2,145
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,910	(705)	1,206	928	(267)	660	206	(69)	137	777	(368)	408
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,005	0	1,005	968	0	968	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	40	0	40	40	0	40	0	0	0	0	0	0
8	620 Materials and Supplies	683	0	683	499	0	499	7	0	7	177	0	177
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	172	0	172	0	0	0	0	0	0	172	0	172
11	633 Contractual Services - Legal	70	0	70	0	0	0	0	0	0	70	0	70
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,501	0	1,501	1,417	0	1,417	0	0	0	84	0	84
14	641 Rental of Building/Real Prop.	33	0	33	0	0	0	0	0	0	33	0	33
15	642 Rental of Equipment	168	0	168	167	0	167	0	0	0	1	0	1
16	650 Transportation Expense	383	0	383	381	0	381	1	0	1	1	0	1
17	656 Insurance - Vehicle	102	0	102	0	0	0	0	0	0	102	0	102
18	657 Insurance - General Liability	118	0	118	0	0	0	0	0	0	118	0	118
19	658 Insurance - Workman's Comp.	2	210	213	0	117	117	0	24	24	2	70	72
20	659 Insurance - Other	69	0	69	0	0	0	0	0	0	69	0	69
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	186	0	186	0	0	0	186	0	186	0	0	0
25	675 Miscellaneous Expenses	1,036	0	1,036	124	0	124	1	0	1	911	0	911
26	**TOTAL WATER O&M EXPENSES**	**13,820**	**(494)**	**13,325**	**7,992**	**(151)**	**7,841**	**1,119**	**(45)**	**1,074**	**4,709**	**(299)**	**4,410**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,332	0	6,332	3,469	0	3,469	718	0	718	2,145	0	2,145
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,910	(705)	1,206	928	(267)	660	206	(69)	137	777	(368)	408
31	***TOTAL WATER LABOR COSTS***	***8,242***	***(705)***	***7,537***	**4,396**	**(267)**	**4,129**	**923**	**(69)**	**854**	**2,922**	**(368)**	**2,554**

0802

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

Company: SSU / Lake / Hobby 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	380	422	447	398	800	440	294	349	269	1,085	946	501	6,332	0	6,332	445	6,776
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	123	135	149	122	228	135	97	113	90	305	271	142	1,910	(705)	1,206	288	2,198
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	102	96	98	104	83	83	82	65	70	84	71	65	1,005	0	1,005	4	1,008
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	40	0	0	0	0	0	0	0	0	0	40	0	40	1	41
8	620.1-8 Materials and Supplies	(52)	87	50	16	28	24	22	20	17	166	275	31	683	0	683	40	723
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.	12	15	14	14	15	14	15	14	15	15	13	17	172	0	172	7	180
11	633.1-8 Contractual Services - Legal	5	6	6	6	6	6	6	6	6	6	5	7	70	0	70	4	74
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	43	674	50	82	59	7	32	7	63	136	307	1,501	0	1,501	57	1,558
14	641.1-8 Rental of Building/Real Prop.	2	3	3	3	3	3	3	3	3	3	3	3	33	0	33	17	50
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	167	0	168	0	168	6	174
16	650.1-8 Transportation Expense	19	28	40	18	38	11	5	13	4	101	91	13	383	0	383	19	402
17	656.1-8 Insurance - Vehicle	7	9	8	8	9	8	9	8	9	9	8	10	102	0	102	17	119
18	657.1-8 Insurance - General Liability	9	10	10	10	10	10	10	9	10	10	9	12	118	0	118	13	131
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	210	213	219	221
20	659.1-8 Insurance - Other	5	6	6	6	6	6	6	5	6	6	5	7	69	0	69	3	72
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	447	447
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	15	18	22	186	0	186	12	198
25	675.1-8 Miscellaneous Expenses	66	78	73	74	77	75	203	72	77	80	69	92	1,036	0	1,036	66	1,102
26	TOTAL WATER O&M EXPENSES	732	952	1,636	846	1,401	889	776	725	596	1,949	2,087	1,231	13,820	(494)	13,325	1,666	15,485

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	6,332	445	6,776
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,910	288	2,198
31	TOTAL WATER LABOR COSTS	8,242	733	8,974

0803

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Hobby 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.	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	187	181	202	165	557	213	52	119	38	838	716	200	3,469	0	3,469	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	56	52	66	42	144	57	13	35	10	220	193	39	928	(267)	660	(243)	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	100	93	95	101	80	80	79	63	67	80	68	62	968	0	968	0	968
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	40	0	0	0	0	0	0	0	0	0	40	0	40	1	41
8	620.1-6 Materials and Supplies	(65)	71	35	1	13	9	6	5	1	150	261	12	499	0	499	18	517
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	36	668	44	75	52	0	25	0	55	130	298	1,417	0	1,417	51	1,469
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	167	0	167	0	167	6	173
16	650.1-6 Transportation Expense	19	28	40	18	38	11	5	13	4	101	91	12	381	0	381	14	395
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	124	0	0	0	0	0	124	0	124	4	128
26	TOTAL WATER DIRECT O&M EXPENSES	332	460	1,145	372	907	422	279	260	120	1,444	1,626	624	7,992	(151)	7,841	146	8,138

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,469	173	3,642
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	928	(243)	684
31	TOTAL WATER DIRECT LABOR COSTS	4,396	(70)	4,327

0804

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

Company: SSU / Lake / Hobby 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

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	39	58	72	58	62	49	56	61	50	60	68	84	718	0	718	112	829
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	19	24	206	(69)	137	(58)	148
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 - 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	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	15	18	22	186	0	186	12	198
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	61	91	112	90	96	77	88	96	78	93	106	131	1,119	(45)	1,074	116	1,234

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	718	112	829
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	206	(58)	148
31	TOTAL WATER CUST ACCTS LABOR COSTS	923	54	977

0805

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Hobby 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.	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	154	183	173	175	181	177	186	168	181	187	162	217	2,145	0	2,145	159	2,305
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	66	63	63	66	64	68	61	66	68	59	78	777	(368)	408	589	1,366
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	37
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	14	15	15	15	14	15	16	13	18	177	0	177	10	188
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.	12	15	14	14	15	14	15	14	15	15	13	17	172	0	172	7	180
11	633.8 Contractual Services - Legal	5	6	6	6	6	6	6	6	6	6	5	7	70	0	70	4	74
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	8	84	0	84	6	89
14	641.8 Rental of Building/Real Prop.	2	3	3	3	3	3	3	3	3	3	3	3	33	0	33	17	50
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	102	0	102	17	119
18	657.8 Insurance - General Liability	9	10	10	10	10	10	10	9	10	10	9	12	118	0	118	13	131
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	70	72	73	75
20	659.8 Insurance - Other	5	6	6	6	6	6	6	5	6	6	5	7	69	0	69	3	72
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	447	447
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	65	78	73	74	77	75	79	71	77	80	69	92	911	0	911	57	968
26	**TOTAL WATER A&G EXPENSES**	338	401	379	384	398	389	409	369	397	411	355	476	4,709	(299)	4,410	1,404	6,113

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	2,145	159	2,305
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	777	589	1,366
31	**TOTAL WATER A&G LABOR COSTS**	2,922	748	3,670

9080

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

Company: SSU / Lake / Hobby 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	6,332	0	6,332	6,332	0	0	52	83	(13)	6,454	323	0	445	6,776
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	1,910	(705)	1,206	1,910	(705)	0	14	11	0	1,230	45	923	288	2,198
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	1,005	0	1,005	1,005	0	0	1	3	0	1,008	0	0	4	1,008
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	40	0	40	40	0	0	0	0	0	40	1	0	1	41
8 620.1-8 Materials and Supplies	683	0	683	683	0	0	2	12	0	698	25	0	40	723
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.	172	0	172	172	0	0	1	0	0	173	6	0	7	180
11 633.1-8 Contractual Services - Legal	70	0	70	70	0	0	2	0	0	72	3	0	4	74
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	1,501	0	1,501	1,501	0	0	3	0	0	1,504	55	0	57	1,558
14 641.1-8 Rental of Building/Real Prop.	33	0	33	33	0	0	0	15	0	48	2	0	17	50
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	383	0	383	383	0	0	1	4	0	388	14	0	19	402
17 656.1-8 Insurance - Vehicle	102	0	102	102	0	0	3	10	0	115	4	0	17	119
18 657.1-8 Insurance - General Liability	118	0	118	118	0	0	2	6	0	127	5	0	13	131
19 658.1-8 Insurance - Workman's Comp.	2	210	213	2	210	0	0	1	0	214	8	0	219	221
20 659.1-8 Insurance - Other	69	0	69	69	0	0	0	0	0	70	3	0	3	72
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	447	0	0	0	447	0	0	447	447
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	186	0	186	186	0	0	0	12	0	198	0	0	12	198
25 675.1-8 Miscellaneous Expenses	1,036	0	1,036	1,036	0	0	15	12	0	1,063	39	0	66	1,102
26 TOTAL WATER O&M EXPENSES	13,820	(494)	13,325	13,820	(494)	447	95	170	(13)	14,025	537	923	1,668	15,485

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: SSU / Lake / Hobby 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	3,469		3,469	3,469						3,469	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	928	(267)	660	928	(267)					660	24		(243)	684
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	968		968	968						968			0	968
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	40		40	40						40	1		1	41
8 620.1-6 Materials and Supplies	499		499	499						499	18		18	517
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	1,417		1,417	1,417						1,417	51		51	1,468
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	167		167	167						167	6		6	173
16 650.1-6 Transportation Expense	381		381	381						381	14		14	395
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	124		124	124						124	4		4	128
26 TOTAL WATER DIRECT O&M EXPENSES	7,992	(151)	7,841	7,992	(151)	0	0	0	0	7,841	297	0	146	8,138

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.

8080

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

Company: SSU / Lake / Hobby 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	718		718	718				79	(7)	790	39		112	829
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	206	(69)	137	206	(69)			6		143	5		(58)	148
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	186		186	186				12		198			12	198
25 675.7 Miscellaneous Expenses	1		1	1				4		5	0		4	6
26 TOTAL WATER CUST ACCT EXPENSES	1,119	(45)	1,074	1,119	(45)	0	0	121	(7)	1,188	47	0	110	1,234

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 - $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.

6080

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

Company: SSU / Lake / Hobby 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	2,145		2,145	2,145			52	4	(6)	2,195	110		150	2,305
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	777	(368)	408	777	(368)		14	5		427	15	923	589	1,366
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	37		37	37			1	0		37			1	37
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	177		177	177			2	1		181	7		10	188
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	172		172	172			1	0		173	6		7	180
11 633.8 Contractual Services - Legal	70		70	70			2	0		72	3		4	74
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	84		84	84			3	0		86	3		6	89
14 641.8 Rental of Building/Real Prop.	33		33	33			0	15		48	2		17	50
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	102		102	102			3	10		115	4		17	119
18 657.8 Insurance - General Liability	116		116	116			2	6		127	5		13	131
19 658.8 Insurance - Workman's Comp.	2	70	72	2	70		0	0		72	3		73	75
20 659.8 Insurance - Other	69		69	69			0	0		70	3		3	72
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		447	0	0		447			447	447
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	911		911	911			15	8		934	34		57	968
26 TOTAL WATER A&G EXPENSES	4,709	(298)	4,410	4,709	(298)	447	95	49	(6)	4,996	194	923	1,404	6,113

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 - $960,559 / $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: SSU / Lake / Hobby 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 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	3,252		6,332	3,080	94.70%	4,221	2,111	50.01%
2	603.1-8 Salaries & Wages - Officers, Etc.	133		0	(133)	-100.00%	173	(173)	-100.00%
3	604.1-8 Employee Pensions & Benefits	228		1,206	978	428.74%	296	910	307.37%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,268		1,005	(263)	-20.78%	1,646	(641)	-38.96%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	54		40	(14)	-26.20%	70	(30)	-43.14%
8	620.1-8 Materials and Supplies	312		683	371	118.91%	405	278	68.66%
9	631.1-8 Contractual Services - Engr.	20		0	(20)	-98.25%	26	(26)	-98.65%
10	632.1-8 Contractual Services - Acct.	175		172	(3)	-1.43%	227	(55)	-24.06%
11	633.1-8 Contractual Services - Legal	36		70	34	94.83%	47	23	50.11%
12	634.1-8 Contractual Services - Mgmt. Fees	54		0	(54)	-100.00%	70	(70)	-100.00%
13	635.1-8 Contractual Services - Other	201		1,501	1,300	646.82%	261	1,240	475.39%
14	641.1-8 Rental of Building/Real Prop.	135		33	(102)	-75.23%	175	(142)	-80.92%
15	642.1-8 Rental of Equipment	69		168	99	143.79%	90	79	87.83%
16	650.1-8 Transportation Expense	182		383	201	110.64%	236	147	62.29%
17	656.1-8 Insurance - Vehicle	357		102	(255)	-71.50%	463	(362)	-78.05%
18	657.1-8 Insurance - General Liability	217		118	(99)	-45.44%	282	(163)	-57.96%
19	658.1-8 Insurance - Workman's Comp.	130		213	83	63.65%	169	44	26.08%
20	659.1-8 Insurance - Other	129		69	(60)	-46.26%	167	(98)	-58.59%
21	660.1-8 Advertising Expense	11		7	(4)	-33.55%	14	(7)	-48.80%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	81		0	(81)	-100.00%	105	(105)	-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	91		186	95	104.28%	118	68	57.39%
25	675.1-8 Miscellaneous Expenses	1,109		1,036	(73)	-6.55%	1,439	(403)	-28.00%
26	**TOTAL WATER O&M EXPENSES**	**8,244**		**13,325**	**5,081**	**61.64%**	**10,700**	**2,625**	**24.53%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,163**		**13,325**	**5,162**	**63.24%**	**10,595**	**2,730**	**20.49%**
28	**Average ERC's**	**90**		**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**29.79%**			

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 / Hobby 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 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	601.1-6 Salaries & Wages - Employees	1,449		3,469	2,020	139.38%	1,881	1,588	84.44%
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		660	660	N.A.	0	660	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,209		968	(241)	-19.96%	1,569	(602)	-38.33%
6	*616.1-6 Fuel for Power Purchased*	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	54		40	(14)	-26.20%	70	(30)	-43.14%
8	620.1-6 Materials and Supplies	312		499	187	59.81%	405	94	23.13%
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	0		1,417	1,417	N.A.	0	1,417	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	8		167	159	1986.87%	10	157	1507.85%
16	650.1-6 Transportation Expense	166		381	215	129.73%	215	166	77.00%
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		117	117	N.A.	0	117	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	9		124	115	1277.22%	12	112	961.09%
26	**TOTAL WATER O&M EXPENSES**	**3,207**		**7,841**	**4,634**	**144.51%**	**4,162**	**3,679**	**88.38%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,207**		**7,841**	**4,634**	**144.51%**	**4,162**	**3,679**	**46.92%**
28	**Average ERC's**	**90**		**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**29.79%**			

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 / Hobby 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 sheetule, 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	988		718	(170)	-19.19%	1,153	(435)	-37.74%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		137	137	N.A.	0	137	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	7		1	(6)	-84.14%	9	(6)	-67.76%
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	91		186	95	104.28%	118	68	57.39%
25	675.7 Miscellaneous Expenses	5		1	(4)	-73.33%	6	(5)	-79.45%
26	**TOTAL WATER O&M EXPENSES**	**991**		**1,074**	**83**	**8.34%**	**1,286**	**(213)**	**-16.53%**
27	**SUBTOTAL (less accts. 666 & 667)**	**991**		**1,074**	**83**	**8.34%**	**1,286**	**(213)**	**-16.53%**
28	**Average ERC's**	**90**		**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**		**135.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**29.79%**			

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 / Hobby 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 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 12/31/86	(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	915		2,145	1,230	134.46%	1,188	958	80.64%
2	603.8 Salaries & Wages - Officers, Etc.	133		0	(133)	-100.00%	173	(173)	-100.00%
3	604.8 Employee Pensions & Benefits	226		408	180	79.15%	296	113	38.03%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	59		37	(22)	-37.48%	77	(40)	-51.83%
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		177	177	N.A.	0	177	N.A.
9	631.8 Contractual Services - Engr.	20		0	(20)	-98.25%	26	(26)	-98.65%
10	632.8 Contractual Services - Acct.	175		172	(3)	-1.43%	227	(55)	-24.06%
11	633.8 Contractual Services - Legal	36		70	34	94.83%	47	23	50.11%
12	634.8 Contractual Services - Mgmt. Fees	54		0	(54)	-100.00%	70	(70)	-100.00%
13	635.8 Contractual Services - Other	201		84	(117)	-58.34%	261	(177)	-67.90%
14	641.8 Rental of Building/Real Prop.	135		33	(102)	-75.23%	175	(142)	-80.92%
15	642.8 Rental of Equipment	61		1	(60)	-97.92%	79	(78)	-98.40%
16	650.8 Transportation Expense	9		1	(8)	-90.07%	12	(11)	-92.35%
17	656.8 Insurance - Vehicle	357		102	(255)	-71.50%	463	(362)	-78.05%
18	657.8 Insurance - General Liability	217		118	(99)	-45.44%	282	(163)	-57.96%
19	658.8 Insurance - Workmen's Comp.	130		72	(58)	-44.55%	169	(97)	-57.28%
20	659.8 Insurance - Other	129		69	(60)	-46.26%	167	(98)	-58.59%
21	660.8 Advertising Expense	11		7	(4)	-33.55%	14	(7)	-48.80%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	81		0	(81)	-100.00%	105	(105)	-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	1,095		911	(184)	-16.80%	1,421	(510)	-35.89%
26	**TOTAL WATER O&M EXPENSES**	**4,046**		**4,410**	**364**	**9.01%**	**5,251**	**(841)**	**-16.02%**
27	**SUBTOTAL (less accts. 666 & 667)**	**3,965**		**4,410**	**445**	**11.23%**	**5,146**	**(736)**	**-16.69%**
28	**Average ERC's**	**90**		**94**	**4**	**4.44%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**29.79%**			

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 / Hobby 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	2,111	50.01%	
2	603.1-S Salaries & Wages - Officers, Etc.	(173)	-100.00%	
3	604.1-S Employee Pensions & Benefits	910	307.37%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(641)	-38.96%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(30)	-43.14%	
8	620.1-S Materials and Supplies	278	88.66%	
9	631.1-S Contractual Services - Engr.	(26)	-88.65%	
10	632.1-S Contractual Services - Acct.	(55)	-24.06%	
11	633.1-S Contractual Services - Legal	23	50.11%	
12	634.1-S Contractual Services - Mgmt. Fees	(70)	-100.00%	
13	635.1-S Contractual Services - Other	1,240	475.39%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(142)	-80.92%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	79	87.83%	
16	650.1-S Transportation Expense	147	62.29%	
17	656.1-S Insurance - Vehicle	(362)	-78.05%	
18	657.1-S Insurance - General Liability	(163)	-57.96%	
19	658.1-S Insurance - Workman's Comp.	44	26.08%	
20	659.1-S Insurance - Other	(98)	-58.59%	
21	660.1-S Advertising Expense	(7)	-48.80%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(105)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	68	57.39%	
25	675.1-S Miscellaneous Expenses	(403)	-28.00%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	2,825	24.53%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Hobby 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 / Lake / Hobby 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 - 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	$1,789
50	Total Projected Rate Case Expense	1,772,200	1,789
52	**Annual Amortization Over 4 Years**	**$443,050**	**$447**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	102
57	% of Total	100%	0.1009%
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 / Lake / Hobby 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 / Lake / Hobby Hills

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 / Lake / Hobby 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)

(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	451	40	2.50%	11	0	11
4	339.1 Other Plant & Misc.	160	25	4.00%	6	0	6
5	***SOURCE OF SUPPLY & PUMPING***						
6	303.2 Land & Land Rights	28	0	N.A.	0	0	0
7	304.2 Structures & Improvements	6,454	33	3.03%	196	0	196
8	305.2 Collect. & Impound.	684	50	2.00%	14	0	14
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	679	30	3.33%	23	0	23
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	27	35	2.86%	1	0	1
13	310.2 Power Generation Eq.	10	20	5.00%	1	0	1
14	311.2 Pumping Equipment	12,891	20	5.00%	645	0	645
15	339.2 Other Plant & Misc.	(12)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	540	0	N.A.	0	0	0
18	304.3 Structures & Improvements	809	33	3.03%	25	0	25
19	320.3 Water Treatment Eq.	2,905	22	4.55%	132	0	132
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	1	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	12,306	37	2.70%	333	0	333
25	331.4 Transm. & Distribution	7,017	43	2.33%	163	0	163
26	333.4 Services	1,365	40	2.50%	34	0	34
27	334.4 Meters & Meter Insallation	4,824	20	5.00%	241	0	241
28	335.4 Hydrants	96	45	2.22%	2	0	2
29	339.4 Other Plant & Misc.	1,092	25	4.00%	44	0	44
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	536	0	N.A.	0	0	0
32	304.5 Structures & Improvements	2,660	40	2.50%	67	0	67
33	*340.5 Office Furniture & Equipment*	1,365	15	6.67%	91	0	91
34	340.51 Computer Equipment	2,109	6	16.67%	351	0	351
35	341.5 Transportation Equipment	1,813	6	16.67%	302	0	302
36	342.5 Stores Equipment	15	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	687	16	6.25%	43	0	43
38	344.5 Laboratory Equipment	152	15	6.67%	10	0	10
39	345.5 Power Operated Equipment	896	12	8.33%	75	0	75
40	346.5 Communication Equipment	283	10	10.00%	28	0	28
41	347.5 Miscellaneous Equipment	96	15	6.67%	6	0	6
42	348.5 Other Tangible Plant	75	10	10.00%	7	0	7
43							
44	**INTANGIBLE PLANT**	611		2.89%	18	0	18
45	**SUPPLY & PUMPING**	20,761		4.23%	877	0	877
46	**WATER TREATMENT PLANT**	4,254		3.68%	157	0	157
47	**TRANSM. & DISTRIBUTION**	26,703		3.06%	817	0	817
48	**GENERAL PLANT**	10,686		9.19%	982	0	982
49							
51	**TOTAL DEPRECIATION EXPENSE**	63,014		4.52%	2,850	0	2,850
52	**AMORTIZATION OF CIAC**				(67)	0	(67)
53	**NON-USED AND USEFUL**				(689)	0	(689)
54	**NET DEPRECIATION EXPENSE - WATER**				2,094	0	2,094

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Hobby 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		
			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	3.72%	0	0	0
2 Line/Main Extension Fees	2,622	2.55%	67	0	67
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	0	2.55%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.62%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 **TOTAL WATER CIAC AMORT. EXPENSE**	2,622		67	0	67

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 / Hobby 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	6,454	196	3.03%
3	305.2 Collect. & Impound.	684	14	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	679	23	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	27	1	2.86%
8	310.2 Power Generation Eq.	10	1	5.00%
9	311.2 Pumping Equipment	12,891	645	5.00%
10	339.2 Other Plant & Misc.	(12)	(0)	4.00%
11	304.3 Structures & Improvements	809	25	3.03%
12	320.3 Water Treatment Eq.	2,905	132	4.55%
13	*339.3 Other Plant & Misc.*	0	0	N.A.
14	330.4 Distr. Reservoirs	12,306	333	2.70%
15	**COMPOSITE RATE**	36,753	1,366	3.72%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	7,017	163	2.33%
19	335.4 Hydrants	96	2	2.22%
20	339.4 Other Plant & Misc.	1,092	44	4.00%
21	**COMPOSITE RATE**	8,206	209	2.55%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	4,824	241	5.00%
24	**COMPOSITE RATE**	4,824	241	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,365	34	2.50%
27	***COMPOSITE RATE***	1,365	34	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	36,753	1,366	3.72%
30	Line / Main Extension Fees & Contri. lines (Line 21)	8,206	209	2.55%
31	Meter Installation Fees (Line 24)	4,824	241	5.00%
32	Service Installation Fees (Line 27)	1,365	34	2.50%
33	**COMPOSITE RATE**	51,148	1,851	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 / Lake / Hobby 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	11	0	11	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	196	0	196	74.00%	145
8 305.2 Collect. & Impound.	14	0	14	74.00%	10
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	23	0	23	74.00%	17
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	1	0	1	74.00%	1
13 310.2 Power Generation Eq.	1	0	1	0.00%	0
14 311.2 Pumping Equipment	645	0	645	74.00%	477
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	25	0	25	0.00%	0
19 320.3 Water Treatment Eq.	132	0	132	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	333	0	333	12.00%	40
25 331.4 Transm. & Distribution	163	0	163	0.00%	0
26 333.4 Services	34	0	34	0.00%	0
27 334.4 Meters & Meter Insallation	241	0	241	0.00%	0
28 335.4 Hydrants	2	0	2	0.00%	0
29 339.4 Other Plant & Misc.	44	0	44	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	91	0	91	0.00%	0
34 340.51 Computer Equipment	351	0	351	0.00%	0
35 341.5 Transportation Equipment	302	0	302	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	28	0	28	0.00%	0
41 347.5 Miscellaneous Equipment	6	0	6	0.00%	0
42 348.5 Other Tangible Plant	7	0	7	0.00%	0
43					
44 INTANGIBLE PLANT	18	0	18		0
45 SUPPLY & PUMPING	877	0	877		649
46 WATER TREATMENT PLANT	157	0	157		0
47 TRANSM. & DISTRIBUTION	817	0	817		40
48 GENERAL PLANT	982	0	982		0
49					
51 TOTAL	2,850	0	2,850		689
52 Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =				24.18%	

23-Apr-92

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

Present Income - Interim / Final

Company: SSU / Lake / Hobby 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:	707	16	723	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	707	35	742		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	546	546		
6		0	0	0		
7	TOTAL	0	546	546		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		804	0	804		
11		0	0	0		
12	TOTAL	804	0	804		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,511	562	2,073		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,511	581	2,092		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 / Hobby Hills
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	15,718	350	16,068	15,718	775	16,493	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	13,820	(494)	13,325	13,820	1,666	15,485	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,094	0	2,094	2,094	0	2,094	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,511	581	2,092	1,511	581	2,092	B-15 (W)	-
8 Pre Tax Operating Expenses	17,425	87	17,512	17,425	2,247	19,672	-	-
9 TOTAL PRE-TAX INCOME	(1,706)	262	(1,444)	(1,706)	(1,473)	(3,179)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(1,706)	262	(1,444)	(1,706)	(1,473)	(3,179)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	31,180	(354)	30,826	31,180	(84)	31,096	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	1,808	(21)	1,788	1,808	(5)	1,804	-	-
17 Total Taxable Income	(3,515)	283	(3,232)	(3,515)	(1,468)	(4,982)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(1,323)	106	(1,216)	(1,323)	(552)	(1,875)	-	-
20 Less:								
21 Parent Debt Adjustment	145	0	145	145	0	145	C-9 (W)	-
22 Investment Tax Credit	29	0	29	29	0	29	C-8 (W)	-
23 TOTAL INCOME TAXES	(1,497)	106	(1,390)	(1,497)	(552)	(2,049)	-	B-1 (W)

23-Apr-92

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Hobby 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

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. 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. (%)	24.18%	0.00%	24.18%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Holiday Haven - 573

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Holiday Haven
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	59,253	(1,988)	57,264	A-5 (W)
2	Utility Land & Land Rights	739	0	739	A-5 (W)
3	Non-Used & Useful	(293)	0	(293)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(20,008)	105	(19,903)	A-9 (W)
6	CIAC	(32,689)	0	(32,689)	A-12 (W)
7	Accumulated Amortization of CIAC	11,871	0	11,871	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	1,041	0	1,041	C-7 (W)
12	Working Capital Allowance	2,695	230	2,926	A-17 (W)
13	TOTAL WATER RATE BASE	22,609	(1,653)	20,956	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Holiday Haven
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	59,253	(1,988)	57,264	A-5 (W)
2 Utility Land & Land Rights	739	0	739	A-5 (W)
3 Non-Used & Useful	(293)	0	(293)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(20,008)	105	(19,903)	A-9 (W)
6 CIAC	(32,689)	0	(32,689)	A-12 (W)
7 Accumulated Amortization of CIAC	11,871	0	11,871	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	1,041	0	1,041	C-7 (W)
12 Working Capital Allowance	2,695	(61)	2,634	A-17 (W)
13 TOTAL WATER RATE BASE	22,609	(1,944)	20,665	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Holiday Haven

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.	(4,149)	0	(2,075)	A-5 (W)
3					
4	2.				
5					
6					
7		(3,976)	0	(1,988)	
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.	306	306	306	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(285)	(143)	
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		247	(38)	105	
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 / Holiday Haven

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).	(61)	(61)	(61)	A-17 (W)
38					
39	2.				
40					
41					
42		(61)	(61)	(61)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	230	230	230	A-17 (W)
45					
46	2.				
47					
48					
49		230	230	230	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(3,790)	(98)	(1,944)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(3,499)	193	(1,653)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

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 20869 ENDED 11/27/87**	42,885
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 / Lake / Holiday Haven

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	**11/27/87 BALANCE**	42,885
7	1987 Additions	1,790
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,790
11	**12/31/87 BALANCE**	44,675
12	1988 Additions	7,219
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	7,219
16	**12/31/88 BALANCE**	51,894
17	1989 Additions	2,393
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,393
21	**12/31/89 BALANCE**	54,287
22	1990 Additions (A/C 101)	(541)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(541)
27	**12/31/90 BALANCE**	53,746
28	1990 General Plant Reallocation Adjustments *	6,946
29	**12/31/90 ADJUSTED BALANCE**	60,692
30	1991 Additions (A/C 101)	(1,401)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(1,401)
35	**12/31/91 BALANCE**	59,291

* 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 / Holiday Haven

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	4,149	(4,149)	0	(0)	(4,149)	0	0	2,075	(2,075)	0
3 302.1 Franchises	137	173	0	310	173	0	310	224	87	310
4 339.1 Other Plant & Misc.	82	0	0	82	0	0	82	82	0	82
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	28	0	0	28	0	0	28	28	0	28
7 304.2 Structures & Improvements	66	0	0	66	0	0	66	66	0	66
8 305.2 Collect. & Impound.	9	0	0	9	0	0	9	9	0	9
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	105	0	0	105	0	0	105	105	0	105
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	7,777	0	0	7,777	0	0	7,777	7,777	0	7,777
13 310.2 Power Generation Eq.	11	0	0	11	0	0	11	11	0	11
14 311.2 Pumping Equipment	201	0	0	201	0	0	201	201	0	201
15 339.2 Other Plant & Misc.	(12)	0	0	(12)	0	0	(12)	(12)	0	(12)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	1	229	0	230	0	0	230	115	0	115
18 304.3 Structures & Improvements	159	0	0	159	0	0	159	159	0	159
19 320.3 Water Treatment Eq.	209	0	0	209	0	0	209	209	0	209
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	1	0	0	1	0	0	1	1	0	1
24 330.4 Distr. Reservoirs	108	0	0	108	0	0	108	108	0	108
25 331.4 Transm. & Distribution	25,246	0	0	25,246	0	0	25,246	25,246	0	25,246
26 333.4 Services	3,506	0	0	3,506	0	0	3,506	3,506	0	3,506
27 334.4 Meters & Meter Insallation	7,459	1,440	0	8,899	0	0	8,899	8,179	0	8,179
28 335.4 Hydrants	59	0	0	59	0	0	59	59	0	59
29 339.4 Other Plant & Misc.	4	0	0	4	0	0	4	4	0	4
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	604	(20)	0	583	0	0	583	594	0	594
32 304.5 Structures & Improvements	2,911	72	0	2,983	0	0	2,983	2,947	0	2,947
33 340.5 Office Furniture & Equipme	1,500	24	0	1,524	0	0	1,524	1,512	0	1,512
34 340.51 Computer Equipment	1,977	718	0	2,695	0	0	2,695	2,336	0	2,336
35 341.5 Transportation Equipment	1,934	149	0	2,083	0	0	2,083	2,008	0	2,008
36 342.5 Stores Equipment	15	4	0	18	0	0	18	16	0	16
37 343.5 Tools, Shop & Garage	768	(14)	0	754	0	0	754	761	0	761
38 344.5 Laboratory Equipment	163	11	0	174	0	0	174	169	0	169
39 345.5 Power Operated Equipment	1,037	(89)	0	948	0	0	948	992	0	992
40 346.5 Communication Equipment	301	24	0	325	0	0	325	313	0	313
41 347.5 Miscellaneous Equipment	94	24	0	118	0	0	118	106	0	106
42 348.5 Other Tangible Plant	81	4	0	85	0	0	85	83	0	83
43										
44 **INTANGIBLE PLANT**	4,368	(3,976)	0	392	(3,976)	0	392	2,380	(1,988)	392
45 **SUPPLY & PUMPING**	8,185	0	0	8,185	0	0	8,185	8,185	0	8,185
46 **WATER TREATMENT PLANT**	369	229	0	598	0	0	598	483	0	483
47 **TRANSM. & DISTRIBUTION**	36,385	1,440	0	37,825	0	0	37,825	37,105	0	37,105
48 **GENERAL PLANT**	11,385	907	0	12,291	0	0	12,291	11,838	0	11,838
49										
50 **TOTAL PLANT IN SERVICE**	60,692	(1,401)	0	59,291	(3,976)	0	59,291	59,991	(1,988)	58,003
51 **LAND & LAND RIGHTS**	635	209	0	843	0	0	843	739	0	739
52 **TOTAL PIS LESS LAND**	60,057	(1,610)	0	58,448	(3,976)	0	58,448	59,253	(1,988)	57,264

*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 / Lake / Holiday Haven

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	310	0	0	310	0%	0
4 339.1 Other Plant & Misc.	82	0	0	82	0%	0
5 SOURCE OF SUPPLY & PUMPING						
6 303.2 Land & Land Rights	28	0	0	28	0%	0
7 304.2 Structures & Improvements	66	0	0	66	0%	0
8 305.2 Collect. & Impound.	9	0	0	9	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	105	0	0	105	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	7,777	0	0	7,777	0%	0
13 310.2 Power Generation Eq.	11	0	0	11	0%	0
14 311.2 Pumping Equipment	201	0	0	201	0%	0
15 339.2 Other Plant & Misc.	(12)	0	0	(12)	0%	0
16 WATER TREATMENT PLANT						
17 303.3 Land & Land Rights	115	0	0	115	0%	0
18 304.3 Structures & Improvements	159	0	0	159	0%	0
19 320.3 Water Treatment Eq.	209	0	0	209	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	1	1	0	0	0%	0
24 330.4 Distr. Reservoirs	108	0	0	108	0%	0
25 331.4 Transm. & Distribution	25,246	24,546	0	700	30%	210
26 333.4 Services	3,506	0	0	3,506	0%	0
27 334.4 Meters & Meter Insallation	8,179	0	0	8,179	0%	0
28 335.4 Hydrants	59	57	0	2	0%	0
29 339.4 Other Plant & Misc.	4	4	0	0	0%	0
30 GENERAL PLANT						
31 303.5 Land & Land Rights	594	0	0	594	0%	0
32 304.5 Structures & Improvements	2,947	0	0	2,947	0%	0
33 340.5 Office Furniture & Equipment	1,512	0	0	1,512	0%	0
34 340.51 Computer Equipment	2,336	0	0	2,336	0%	0
35 341.5 Transportation Equipment	2,008	0	0	2,008	0%	0
36 342.5 Stores Equipment	16	0	0	16	0%	0
37 343.5 Tools, Shop & Garage	761	0	0	761	0%	0
38 344.5 Laboratory Equipment	169	0	0	169	0%	0
39 345.5 Power Operated Equipment	992	0	0	992	0%	0
40 346.5 Communication Equipment	313	0	0	313	0%	0
41 347.5 Miscellaneous Equipment	106	0	0	106	0%	0
42 348.5 Other Tangible Plant	83	0	0	83	0%	0
43						
44 INTANGIBLE PLANT	392	0	0	392		0
45 SUPPLY & PUMPING	8,185	0	0	8,185		0
46 WATER TREATMENT PLANT	483	0	0	483		0
47 TRANSM. & DISTRIBUTION	37,105	24,608	0	12,497		210
48 GENERAL PLANT	11,838	0	0	11,838		0
49						
50 TOTAL PLANT IN SERVICE	58,003	24,608	0	33,395		210
51 LAND & LAND RIGHTS	739	0	0	739		0
52 TOTAL PIS LESS LAND	57,264	24,608	0	32,656		210
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.63%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Holiday Haven
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	210	0	210	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	82	0	82	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	293	0	293	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

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 20869 ENDED 11/27/87**	11,314
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 / Lake / Holiday Haven

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	**11/27/87 BALANCE**	11,314
7	1987 Additions	91
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	91
11	**12/31/87 BALANCE**	11,405
12	1988 Additions	1,203
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,203
16	**12/31/88 BALANCE**	12,608
17	1989 Additions	1,318
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,318
21	**12/31/89 BALANCE**	13,926
22	1990 Additions	1,426
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,426
26	**12/31/90 BALANCE**	15,352
27	1990 General Plant Reallocation Adjustments *	3,437
28	**12/31/90 ADJUSTED BALANCE**	18,789
29	1991 Additions	2,439
30	1991 Retirements	0
31	1991 Adjustments	38
32	1991 Net Additions	2,477
33	**12/31/91 BALANCE**	21,265

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Holiday Haven
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	306	0	306	(306)	(306)	0	306	(306)	0
3	302.1 Franchises	9	8	17	59	59	76	13	59	72
4	339.1 Other Plant & Misc.	5	3	8	0	0	8	7	0	7
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	5	2	7	0	0	7	6	0	6
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	7	4	10	0	0	10	8	0	8
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,643	222	2,866	0	0	2,866	2,755	0	2,755
13	310.2 Power Generation Eq.	0	1	1	0	0	1	1	0	1
14	311.2 Pumping Equipment	13	10	23	0	0	23	18	0	18
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	10	5	15	0	0	15	12	0	12
19	320.3 Water Treatment Eq.	13	10	23	0	0	23	18	0	18
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	7	3	10	0	0	10	8	0	8
25	331.4 Transm. & Distribution	8,428	587	9,015	0	0	9,015	8,722	0	8,722
26	333.4 Services	1,164	88	1,251	0	0	1,251	1,207	0	1,207
27	334.4 Meters & Meter Insallation	2,451	409	2,860	0	0	2,860	2,656	0	2,656
28	335.4 Hydrants	3	1	5	0	0	5	4	0	4
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	385	74	459	0	0	459	422	0	422
33	340.5 Office Furniture & Equipment	484	101	585	0	0	585	534	0	534
34	340.51 Computer Equipment	248	389	638	0	285	923	443	143	585
35	341.5 Transportation Equipment	1,223	335	1,558	0	0	1,558	1,391	0	1,391
36	342.5 Stores Equipment	5	1	5	0	0	5	5	0	5
37	343.5 Tools, Shop & Garage	347	48	395	0	0	395	371	0	371
38	344.5 Laboratory Equipment	73	11	84	0	0	84	78	0	78
39	345.5 Power Operated Equipment	793	83	875	0	0	875	834	0	834
40	346.5 Communication Equipment	116	31	147	0	0	147	132	0	132
41	347.5 Miscellaneous Equipment	17	7	24	0	0	24	20	0	20
42	348.5 Other Tangible Plant	33	8	41	0	0	41	37	0	37
43										
44	**INTANGIBLE PLANT**	321	11	332	(247)	(247)	85	326	(247)	79
45	**SUPPLY & PUMPING**	2,668	238	2,906	0	0	2,906	2,787	0	2,787
46	**WATER TREATMENT PLANT**	23	14	38	0	0	38	30	0	30
47	**TRANSM. & DISTRIBUTION**	12,054	1,088	13,142	0	0	13,142	12,598	0	12,598
48	**GENERAL PLANT**	3,723	1,088	4,811	0	285	5,096	4,267	143	4,409
49										
50	**TOTAL WATER ACCUM. DEP.**	**18,789**	**2,439**	**21,228**	**(247)**	**38**	**21,265**	**20,008**	**(105)**	**19,903**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Holiday Haven

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	72	0	72	0%	0
4 339.1 Other Plant & Misc.	7	0	7	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	6	0	6	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	8	0	8	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	2,755	0	2,755	0%	0
13 310.2 Power Generation Eq.	1	0	1	0%	0
14 311.2 Pumping Equipment	18	0	18	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	12	0	12	0%	0
19 320.3 Water Treatment Eq.	18	0	18	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	8	0	8	0%	0
25 331.4 Transm. & Distribution	8,722	8,997	(275)	30%	(82)
26 333.4 Services	1,207	0	1,207	0%	0
27 334.4 Meters & Meter Insallation	2,656	0	2,656	0%	0
28 335.4 Hydrants	4	21	(17)	0%	0
29 339.4 Other Plant & Misc.	0	1	(1)	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	422	0	422	0%	0
33 340.5 Office Furniture & Equipment	534	0	534	0%	0
34 340.51 Computer Equipment	585	0	585	0%	0
35 341.5 Transportation Equipment	1,391	0	1,391	0%	0
36 342.5 Stores Equipment	5	0	5	0%	0
37 343.5 Tools, Shop & Garage	371	0	371	0%	0
38 344.5 Laboratory Equipment	78	0	78	0%	0
39 345.5 Power Operated Equipment	834	0	834	0%	0
40 346.5 Communication Equipment	132	0	132	0%	0
41 347.5 Miscellaneous Equipment	20	0	20	0%	0
42 348.5 Other Tangible Plant	37	0	37	0%	0
43					
44 **INTANGIBLE PLANT**	79	0	79		0
45 **SUPPLY & PUMPING**	2,787	0	2,787		0
46 **WATER TREATMENT PLANT**	30	0	30		0
47 **TRANSM. & DISTRIBUTION**	12,598	9,019	3,578		(82)
48 **GENERAL PLANT**	4,409	0	4,409		0
49					
50 **TOTAL**	19,903	9,019	10,884		(82)
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: SSU / Lake / Holiday Haven

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 20869 ENDED 11/27/87**	32,164
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 / Lake / Holiday Haven

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	**11/27/87 BALANCE**	32,164
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	32,164
12	1988 Additions	50
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	50
16	**12/31/88 BALANCE**	32,214
17	1989 Additions	150
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	150
21	**12/31/89 BALANCE**	32,364
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	32,364
27	1991 Additions	650
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	650
31	**12/31/91 BALANCE**	33,014

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

Company: SSU / Lake / Holiday Haven
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	4,363	650	5,013	0	0	5,013	4,688	0	4,688
4 Contributed Lines	24,608	0	24,608	0	0	24,608	24,608	0	24,608
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	3,393	0	3,393	0	0	3,393	3,393	0	3,393
7 **TOTAL WATER CIAC**	32,364	650	33,014	0	0	33,014	32,689	0	32,689

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

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 20869 ENDED 11/27/87**	8,937
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 / Lake / Holiday Haven

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	**11/27/87 BALANCE**	8,937
7	1987 Additions	67
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	67
11	**12/31/87 BALANCE**	9,004
12	1988 Additions	805
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	805
16	**12/31/88 BALANCE**	9,809
17	1989 Additions	807
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	807
21	**12/31/89 BALANCE**	10,616
22	1990 Additions	809
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	809
26	**12/31/90 BALANCE**	11,425
27	1991 Additions	892
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	892
31	**12/31/91 BALANCE**	12,317

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Lake / Holiday Haven

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	1,487	234	1,721	0	0	1,721	1,604	0	1,604
4 Contributed Lines	8,733	572	9,305	0	0	9,305	9,019	0	9,019
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 *Service Installation Fees*	1,205	85	1,290	0	0	1,290	1,247	0	1,247
7 **TOTAL WATER ACCUM. AMORT. CIAC**	11,425	892	12,317	0	0	12,317	11,871	0	11,871

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Holiday Haven

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 / Holiday Haven

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 / Lake / Holiday Haven

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 / Holiday Haven
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	21,564	(488)	21,076	21,564	1,842	23,406	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	2,695	(61)	2,634	2,695	230	2,925	

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)

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.

FPSC

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 / Holiday Haven

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 - %	0.63%	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

Holiday Haven - 573

Lake County (SSU)

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

Company: SSU / Lake / Holiday Haven
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	21,404	1,180	22,584	7,321	29,905	32.42%	B-4, B-3 (W)
3 Other Revenues	270	165	435	0	435		B-4 (W)
4 **TOTAL OPERATING REVENUES**	21,674	1,345	23,019	7,321	30,340		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,564	1,842	23,406	0	23,406		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,543	0	1,543	0	1,543		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,505	628	2,133	329	2,462		B-15, B-3 (W)
9 Provision For Income Taxes	(1,739)	(387)	(2,126)	2,631	505		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	22,872	2,083	24,955	2,960	27,916		
11 **NET OPERATING INCOME:**	(1,198)	(738)	(1,936)	4,361	2,425		
12 **RATE BASE**	22,609		20,956		20,956		A-1 (W)
13 **RATE OF RETURN**	-5.30%		-9.24%		11.57%		D-1 (W)

23-Apr-92

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

Company: SSU / Lake / Holiday Haven
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	21,404	1,180	22,584	4,888	27,472	21.65%	B-4, B-3 (W)
3 Other Revenues	270	0	270	0	270		B-4 (W)
4 **TOTAL OPERATING REVENUES**	21,674	1,180	22,854	4,888	27,742		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,564	(488)	21,076	0	21,076		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,543	0	1,543	0	1,543		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,505	621	2,125	220	2,345		B-15, B-3 (W)
9 Provision For Income Taxes	(1,739)	434	(1,305)	1,757	451		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	22,872	566	23,439	1,977	25,416		
11 **NET OPERATING INCOME:**	(1,198)	613	(585)	2,912	2,327		
12 **RATE BASE**	22,609		20,665		20,665		A-1 (W)
13 **RATE OF RETURN**	-5.30%		-2.83%		11.26%		D-1 (W)

23-Apr-92

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

Company: SSU / Lake / Holiday Haven
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	20,665		20,956		A-1 (W)	-
5	Required Income (L3 x L4)	2,327		2,425		-	-
6	Adjusted Income under Present Rates	(585)		(1,936)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	2,912		4,361		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	4,668		6,992		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	4,888		7,321		-	B-1 (W)
12	***INCOME TAX ADJUSTMENT:***						
13	Revenue Increase before RAF (L9)	4,668		6,992		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,757		2,631		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	220		329		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	2,912		4,361			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 / Lake / Holiday Haven

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.	1,180	1,345	B-4 (W)
3				
4	2.			
5				
6				
7		1,180	1,345	
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.	(488)	(488)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		495	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		105	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		188	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(15)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		532	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,023	B-5 (W)
22				
23				
24		(488)	1,842	
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.	53	61	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	568	568	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		621	628	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	434	(387)	B-16 (W)
48				
49	2.			
50				
51				
52		434	(387)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	613	(738)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Holiday Haven
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)

Line No.	(1) Account No. and Description	(2) 1991 REVENUES (PRESENT) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	20,711	0	
4	461.2 Metered - Commercial	619	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**	21,330	1,254	22,584
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	75	0	
16	**SUBTOTAL OTHER WATER SALES**	75	(75)	0
17	**TOTAL WATER SALES**	21,404	1,180	22,584
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	165	435
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	21,674	1,180	22,854
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	21,674	1,345	23,019

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 / Holiday Haven

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	6,579	471	7,050	3,407	170	3,577	795	124	919	2,377	177	2,553
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,959	390	2,349	871	(198)	672	228	(64)	164	861	652	1,513
4	610 Purchased Water	8,950	0	8,950	8,950	0	8,950	0	0	0	0	0	0
5	615 Purchased Power	49	4	53	8	0	8	0	3	3	41	1	41
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials and Supplies	1,433	69	1,502	1,228	45	1,273	8	13	21	197	11	208
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	191	8	199	0	0	0	0	0	0	191	8	199
11	633 Contractual Services - Legal	78	5	82	0	0	0	0	0	0	78	5	82
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	318	15	332	225	8	233	0	0	0	93	6	99
14	641 Rental of Building/Real Prop.	37	18	55	0	0	0	0	0	0	37	18	55
15	642 Rental of Equipment	1	0	2	0	0	0	0	0	0	1	0	2
16	650 Transportation Expense	422	21	443	419	15	435	1	5	6	1	1	2
17	656 Insurance - Vehicle	113	19	132	0	0	0	0	0	0	113	19	132
18	657 Insurance - General Liability	131	15	146	0	0	0	0	0	0	131	15	146
19	658 Insurance - Workman's Comp.	2	227	230	0	119	119	0	28	28	2	80	83
20	659 Insurance - Other	77	3	80	0	0	0	0	0	0	77	3	80
21	660 Advertising Expense	8	1	9	0	0	0	0	0	0	8	1	9
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	495	495	0	0	0	0	0	0	0	495	495
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	206	13	219	0	0	0	206	13	219	0	0	0
25	675 Miscellaneous Expenses	1,011	68	1,078	0	0	0	1	5	6	1,009	63	1,072
26	**TOTAL WATER O&M EXPENSES**	**21,564**	**1,842**	**23,406**	**15,108**	**159**	**15,267**	**1,239**	**128**	**1,367**	**5,217**	**1,555**	**6,772**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,579	471	7,050	3,407	170	3,577	795	124	919	2,377	177	2,553
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,959	390	2,349	871	(198)	672	228	(64)	164	861	652	1,513
31	**TOTAL WATER LABOR COSTS**	**8,538**	**861**	**9,399**	**4,278**	**(28)**	**4,250**	**1,023**	**60**	**1,083**	**3,237**	**829**	**4,066**

0980

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

Company: SSU / Lake / Holiday Haven

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	6,579	0	6,579	3,407	0	3,407	795	0	795	2,377	0	2,377
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,959	(706)	1,253	871	(222)	649	228	(76)	151	861	(408)	453
4	610 Purchased Water	8,950	0	8,950	8,950	0	8,950	0	0	0	0	0	0
5	615 Purchased Power	49	0	49	8	0	8	0	0	0	41	0	41
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials and Supplies	1,433	0	1,433	1,228	0	1,228	8	0	8	197	0	197
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	191	0	191	0	0	0	0	0	0	191	0	191
11	633 Contractual Services - Legal	78	0	78	0	0	0	0	0	0	78	0	78
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	318	0	318	225	0	225	0	0	0	93	0	93
14	641 Rental of Building/Real Prop.	37	0	37	0	0	0	0	0	0	37	0	37
15	642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16	650 Transportation Expense	422	0	422	419	0	419	1	0	1	1	0	1
17	656 Insurance - Vehicle	113	0	113	0	0	0	0	0	0	113	0	113
18	657 Insurance - General Liability	131	0	131	0	0	0	0	0	0	131	0	131
19	658 Insurance - Workman's Comp.	2	219	221	0	114	114	0	27	27	2	77	80
20	659 Insurance - Other	77	0	77	0	0	0	0	0	0	77	0	77
21	660 Advertising Expense	8	0	8	0	0	0	0	0	0	8	0	8
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	206	0	206	0	0	0	206	0	206	0	0	0
25	675 Miscellaneous Expenses	1,011	0	1,011	0	0	0	1	0	1	1,009	0	1,009
26	**TOTAL WATER O&M EXPENSES**	**21,564**	**(488)**	**21,076**	**15,108**	**(107)**	**15,001**	**1,239**	**(50)**	**1,189**	**5,217**	**(331)**	**4,886**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,579	0	6,579	3,407	0	3,407	795	0	795	2,377	0	2,377
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,959	(706)	1,253	871	(222)	649	228	(76)	151	861	(408)	453
31	**TOTAL WATER LABOR COSTS**	**8,538**	**(706)**	**7,831**	**4,278**	**(222)**	**4,056**	**1,023**	**(76)**	**946**	**3,237**	**(408)**	**2,829**

0861

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Holiday Haven
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	236	291	321	340	736	495	577	619	850	599	517	997	6,579	0	6,579	471	7,050
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	78	100	113	110	212	152	173	198	247	179	157	240	1,959	(706)	1,253	390	2,349
4	610.1-8 Purchased Water	783	990	0	825	1,510	540	663	768	0	1,371	0	1,500	8,950	0	8,950	0	8,950
5	615.1-8 Purchased Power	3	3	3	3	3	3	4	3	3	10	3	6	49	0	49	4	53
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	0	0	0	0	0	0	0	0
8	620.1-8 Materials and Supplies	3	38	47	24	99	35	51	47	99	174	86	728	1,433	0	1,433	69	1,502
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.	14	16	15	16	16	16	17	15	16	17	14	19	191	0	191	8	199
11	633.1-8 Contractual Services - Legal	6	7	6	6	7	6	7	6	7	7	6	8	78	0	78	5	82
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	7	44	27	28	28	8	28	27	28	28	27	38	318	0	318	15	332
14	641.1-8 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	4	37	0	37	18	55
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	2
16	650.1-8 Transportation Expense	6	12	28	9	38	14	25	57	89	51	49	45	422	0	422	21	443
17	656.1-8 Insurance - Vehicle	8	10	9	9	10	9	10	9	10	10	9	11	113	0	113	19	132
18	657.1-8 Insurance - General Liability	9	11	11	11	11	11	11	10	11	11	10	13	131	0	131	15	146
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	219	221	227	230
20	659.1-8 Insurance - Other	6	7	6	6	6	6	7	6	6	7	6	8	77	0	77	3	80
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
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	495	495
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	11	17	21	17	18	14	16	18	14	17	19	24	206	0	206	13	219
25	675.1-8 Miscellaneous Expenses	73	86	81	82	85	84	88	79	85	88	76	102	1,011	0	1,011	68	1,078
26	TOTAL WATER O&M EXPENSES	1,245	1,635	694	1,490	2,784	1,398	1,680	1,866	1,470	2,573	983	3,746	21,564	(488)	21,076	1,842	23,406

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	6,579	471	7,050
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,959	390	2,349
31	TOTAL WATER LABOR COSTS	8,538	861	9,399

0862

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

Company: SSU / Lake / Holiday Haven
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	22	24	50	83	467	244	308	365	594	325	262	664	3,407	0	3,407	170	3,577
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	4	8	21	21	120	65	80	110	159	84	71	126	871	(222)	649	(198)	672
4	610.1-6 Purchased Water	783	990	0	825	1,510	540	663	768	0	1,371	0	1,500	8,950	0	8,950	0	8,950
5	615.1-6 Purchased Power	0	0	0	0	0	0	0	0	0	6	0	2	8	0	8	0	8
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	0	0	0	0	0	0	0	0
8	620.1-6 Materials and Supplies	(12)	21	31	7	82	18	34	31	82	156	70	707	1,228	0	1,228	45	1,273
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	36	20	20	20	0	20	20	20	20	20	29	225	0	225	8	233
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	5	11	28	9	38	14	25	56	89	51	49	45	419	0	419	15	435
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	114	114	119	119
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**	802	1,089	150	965	2,237	881	1,130	1,351	944	2,014	472	3,074	15,108	(107)	15,001	159	15,267

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	3,407	170	3,577
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	871	(198)	672
31	**TOTAL WATER DIRECT LABOR COSTS**	4,278	(28)	4,250

0863

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Holiday Haven
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	43	65	79	64	68	55	62	68	55	66	75	93	795	0	795	124	919
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	12	19	23	18	20	16	18	20	16	19	22	27	228	(76)	151	(64)	164
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	1	1	1	1	1	1	1	8	0	8	13	21
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	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	27	27	28	28
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	11	17	21	17	18	14	16	18	14	17	19	24	206	0	206	13	219
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	5	6
26	TOTAL WATER CUSTOMER ACCOUNTS	68	101	124	100	107	85	97	106	86	103	117	145	1,239	(50)	1,189	128	1,367

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	795	124	919
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	228	(64)	164
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,023	60	1,083

0864

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

Company: SSU / Lake / Holiday Haven
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	171	203	191	194	201	197	207	186	201	208	179	240	2,377	0	2,377	177	2,553
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	62	73	69	70	73	71	75	68	73	75	65	87	861	(408)	453	652	1,513
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	4	3	3	4	3	4	41	0	41	1	41
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	14	17	16	16	17	16	17	15	17	17	15	20	197	0	197	11	208
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.	14	16	15	16	16	16	17	15	16	17	14	19	191	0	191	8	199
11	633.8 Contractual Services - Legal	6	7	6	6	7	6	7	6	7	7	6	8	78	0	78	5	82
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	7	8	7	8	8	8	8	7	8	8	7	9	93	0	93	6	99
14	641.8 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	4	37	0	37	18	55
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	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	8	10	9	9	10	9	10	9	10	10	9	11	113	0	113	19	132
18	657.8 Insurance - General Liability	9	11	11	11	11	11	11	10	11	11	10	13	131	0	131	15	146
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	77	80	80	83
20	659.8 Insurance - Other	6	7	6	6	6	6	7	6	6	7	6	8	77	0	77	3	80
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	495	495
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	73	86	81	82	85	83	88	79	85	88	76	102	1,009	0	1,009	63	1,072
26	TOTAL WATER A&G EXPENSES	375	445	420	425	441	431	454	409	440	456	394	527	5,217	(331)	4,886	1,555	6,772

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	2,377	177	2,553
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	861	652	1,513
31	TOTAL WATER A&G LABOR COSTS	3,237	829	4,066

0865

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

Company: SSU / Lake / Holiday Haven

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	6,579	0	6,579	6,579	0	0	58	92	(15)	6,714	336	0	471	7,050
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	1,959	(706)	1,253	1,959	(706)	0	15	12	0	1,280	46	1,023	380	2,349
4 610.1-8 Purchased Water	8,950	0	8,950	8,950	0	0	0	0	0	8,950	0	0	0	8,950
5 615.1-8 Purchased Power	49	0	49	49	0	0	1	3	0	53	0	0	4	53
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620.1-8 Materials and Supplies	1,433	0	1,433	1,433	0	0	3	14	0	1,449	53	0	69	1,502
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.	191	0	191	191	0	0	1	0	0	192	7	0	8	199
11 633.1-8 Contractual Services - Legal	78	0	78	78	0	0	2	0	0	80	3	0	5	82
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	318	0	318	318	0	0	3	0	0	321	12	0	15	332
14 641.1-8 Rental of Building/Real Prop.	37	0	37	37	0	0	0	16	0	53	2	0	18	55
15 642.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	2
16 650.1-8 Transportation Expense	422	0	422	422	0	0	1	5	0	427	16	0	21	443
17 656.1-8 Insurance - Vehicle	113	0	113	113	0	0	3	12	0	127	5	0	19	132
18 657.1-8 Insurance - General Liability	131	0	131	131	0	0	3	7	0	141	5	0	15	146
19 658.1-8 Insurance - Workman's Comp.	2	219	221	2	219	0	0	1	0	222	8	0	227	230
20 659.1-8 Insurance - Other	77	0	77	77	0	0	0	0	0	77	3	0	3	80
21 660.1-8 Advertising Expense	8	0	8	8	0	0	0	0	0	8	0	0	1	9
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	495	0	0	0	495	0	0	495	495
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	206	0	206	206	0	0	0	13	0	219	0	0	13	219
25 675.1-8 Miscellaneous Expenses	1,011	0	1,011	1,011	0	0	16	13	0	1,041	36	0	68	1,078
26 TOTAL WATER O&M EXPENSES	21,564	(486)	21,078	21,564	(486)	495	105	186	(15)	21,851	532	1,023	1,842	23,406

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.

0866

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Holiday Haven

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	3,407		3,407	3,407						3,407	170		170	3,577
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	871	(222)	649	871	(222)					649	24		(198)	672
4 610.1-6 Purchased Water	8,950		8,950	8,950						8,950			0	8,950
5 615.1-6 Purchased Power	8		8	8						8			0	8
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	0		0	0						0	0		0	0
8 620.1-6 Materials and Supplies	1,228		1,228	1,228						1,228	45		45	1,273
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	225		225	225						225	8		8	233
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	419		419	419						419	15		15	435
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	114	114	0	114					114	4		118	118
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	15,108	(107)	15,001	15,108	(107)	0	0	0	0	15,001	266	0	159	15,267

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" (408.120)* 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

0867

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

Company: SSU / Lake / Holiday Haven

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	795		795	795				88	(8)	875	44		124	919
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	228	(76)	151	228	(76)			7		158	6		(64)	164
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	8		8	8				12		20	1		13	21
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				5		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	27	27	0	27			1		27	1		28	28
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	206		206	206				13		219			13	219
25 675.7 Miscellaneous Expenses	1		1	1				5		6	0		5	6
26 TOTAL WATER CUST ACCT EXPENSES	1,239	(50)	1,189	1,239	(50)	0	0	134	(8)	1,316	52	0	128	1,367

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 - $342,290 / $10,200,399 = 3.36%, Payroll Taxes - $880,559 / $10,200,399 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,399 = 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 / Lake / Holiday Haven

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	2,377		2,377	2,377			58	4	(7)	2,432	122		177	2,553
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	861	(408)	453	861	(408)		15	5		473	17	1,023	852	1,313
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	41		41	41			1	0		41			1	41
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	197		197	197			3	1		201	7		11	208
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	191		191	191			1	0		192	7		8	198
11	633.8 Contractual Services - Legal	78		78	78			2	0		80	3		5	82
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	93		93	93			3	0		96	3		6	99
14	641.8 Rental of Building/Real Prop.	37		37	37			0	16		53	2		18	55
15	642.8 Rental of Equipment	1		1	1			0	0		1	0		0	2
16	650.8 Transportation Expense	1		1	1			1	0		2	0		1	2
17	656.8 Insurance - Vehicle	113		113	113			3	12		127	5		19	132
18	657.8 Insurance - General Liability	131		131	131			3	7		141	5		15	146
19	658.8 Insurance - Workman's Comp.	2	77	80	2	77		0	0		80	3		80	83
20	659.8 Insurance - Other	77		77	77			0	0		77	3		3	80
21	660.8 Advertising Expense	8		8	8			0	0		8	0		1	8
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		495	0	0		495			495	495
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	1,009		1,009	1,009			16	9		1,035	38		63	1,072
26	TOTAL WATER A&G EXPENSES	5,217	(331)	4,886	5,217	(331)	495	105	54	(7)	5,534	215	1,023	1,555	6,772

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.

0869

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

Company: SSU / Lake / Holiday Haven

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-S Salaries & Wages - Employees	2,056		6,579	4,523	219.96%	2,156	4,423	205.17%
2	603.1-S Salaries & Wages - Officers, Etc.	24		0	(24)	-100.00%	25	(25)	-100.00%
3	604.1-S Employee Pensions & Benefits	277		1,253	976	352.20%	290	962	331.27%
4	610.1-S Purchased Water	8,115		8,950	835	10.28%	8,509	441	5.18%
5	615.1-S Purchased Power	23		49	26	113.76%	24	25	103.87%
6	616.1-S Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	10		0	(10)	-100.00%	10	(10)	-100.00%
8	620.1-S Materials and Supplies	353		1,433	1,080	305.63%	370	1,062	287.05%
9	631.1-S Contractual Services - Engr.	7		0	(7)	-94.45%	7	(7)	-94.70%
10	632.1-S Contractual Services - Acct.	137		191	54	39.49%	144	47	33.04%
11	633.1-S Contractual Services - Legal	(790)		78	868	-109.84%	(828)	906	-109.38%
12	634.1-S Contractual Services - Mgmt. Fees	26		0	(26)	-100.00%	27	(27)	-100.00%
13	635.1-S Contractual Services - Other	21		318	297	1412.66%	22	296	1342.67%
14	641.1-S Rental of Building/Real Prop.	37		37	0	0.12%	39	(2)	-4.51%
15	642.1-S Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-S Transportation Expense	202		422	220	108.69%	212	210	99.04%
17	656.1-S Insurance - Vehicle	172		113	(59)	-34.48%	180	(68)	-37.51%
18	657.1-S Insurance - General Liability	305		131	(174)	-57.00%	320	(189)	-58.99%
19	658.1-S Insurance - Workman's Comp.	149		221	72	48.35%	156	65	41.49%
20	659.1-S Insurance - Other	35		77	42	119.44%	37	40	109.29%
21	660.1-S Advertising Expense	0		8	8	N.A.	0	8	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	685		0	(685)	-100.00%	718	(718)	-100.00%
23	667.1-S Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.1-S Bad Debt Expense	92		206	114	123.85%	96	109	113.49%
25	675.1-S Miscellaneous Expenses	792		1,011	219	27.63%	830	180	21.72%
26	**TOTAL WATER O&M EXPENSES**	**12,729**		**21,076**	**8,347**	**65.57%**	**13,347**	**7,729**	**57.91%**
27	**SUBTOTAL (less accts. 666 & 667)**	**12,043**		**21,076**	**9,033**	**75.01%**	**12,627**	**8,449**	**40.09%**
28	**Average ERC's**	**112**		**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**4.85%**			

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: BSU / Lake / Holiday Haven

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	572		3,407	2,835	495.65%	600	2,807	468.08%
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		649	649	N.A.	0	649	N.A.
4	610.1-6 Purchased Water	8,115		8,950	835	10.28%	8,509	441	5.18%
5	615.1-6 Purchased Power	0		8	8	N.A.	8	8	N.A.
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	*618.1-6 Chemicals*	10		0	(10)	-100.00%	10	(10)	-100.00%
8	620.1-6 Materials and Supplies	352		1,228	876	248.95%	369	859	232.80%
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		225	225	N.A.	0	225	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		0	0	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	194		419	225	116.15%	203	216	106.15%
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		114	114	N.A.	0	114	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	2		0	(2)	-100.00%	2	(2)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**8,245**		**15,001**	**5,756**	**82.26%**	**9,694**	**5,307**	**54.75%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,245**		**15,001**	**5,756**	**82.26%**	**9,694**	**5,307**	**35.38%**
28	**Average ERC's**	**112**		**102**	**(10)**	**-8.93%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**4.85%**			

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 / Lake / Holiday Haven

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 test 5 years prior to the test year for comparison. Provide an additional sheetle, 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	593		795	202	34.06%	622	173	27.86%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		151	151	N.A.	0	151	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	1		8	7	663.69%	1	7	628.54%
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		27	27	N.A.	0	27	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	92		206	114	123.85%	96	109	113.49%
25	675.7 Miscellaneous Expenses	0		1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**686**		**1,189**	**503**	**73.36%**	**719**	**470**	**65.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**686**		**1,189**	**503**	**73.36%**	**719**	**470**	**39.53%**
28	**Average ERC's**	112		102	(10)	-8.93%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		4.85%			

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 / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
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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) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	891	2,377	1,486	166.74%	934	1,442	154.40%
2	603.8 Salaries & Wages - Officers, Etc.	24	0	(24)	-100.00%	25	(25)	-100.00%
3	604.8 Employee Pensions & Benefits	277	453	176	63.36%	290	162	55.80%
4	610.8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	23	41	18	77.67%	24	17	69.45%
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	197	197	N.A.	0	197	N.A.
9	631.8 Contractual Services - Engr.	7	0	(7)	-94.45%	7	(7)	-94.70%
10	632.8 Contractual Services - Acct.	137	191	54	39.49%	144	47	33.04%
11	633.8 Contractual Services - Legal	(790)	78	868	-109.64%	(828)	906	-109.38%
12	634.8 Contractual Services - Mgmt. Fees	26	0	(26)	-100.00%	27	(27)	-100.00%
13	635.8 Contractual Services - Other	21	93	72	341.73%	22	71	321.29%
14	641.8 Rental of Building/Real Prop.	37	37	0	0.12%	39	(2)	-4.51%
15	642.8 Rental of Equipment	0	1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	8	1	(7)	-87.62%	8	(7)	-88.20%
17	656.8 Insurance - Vehicle	172	113	(59)	-34.48%	180	(68)	-37.51%
18	657.8 Insurance - General Liability	305	131	(174)	-57.00%	320	(189)	-58.99%
19	658.8 Insurance - Workman's Comp.	149	90	(69)	-46.41%	156	(76)	-48.89%
20	659.8 Insurance - Other	35	77	42	119.44%	37	40	109.29%
21	660.8 Advertising Expense	0	8	8	N.A.	0	8	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	685	0	(685)	-100.00%	718	(718)	-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	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	790	1,009	219	27.76%	828	181	21.85%
26	**TOTAL WATER O&M EXPENSES**	**2,798**	**4,886**	**2,088**	**74.62%**	**2,934**	**1,952**	**66.54%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,112**	**4,886**	**2,774**	**131.34%**	**2,214**	**2,672**	**54.66%**
28	**Average ERC's**	**112**	**102**	**(10)**	**-8.93%**			
29	***Average Consumer Price Index - U***	**118.3**	**136.2**	**18**	**15.13%**			
30			**Compounded Multiplier =**		**4.85%**			

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 / Lake / Holiday Haven
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	4,423	205.17%	
2	603.1-S Salaries & Wages - Officers, Etc.	(25)	-100.00%	
3	604.1-S Employee Pensions & Benefits	962	331.27%	
4	610.1-S Purchased Water	441	5.18%	
5	615.1-S Purchased Power	25	103.67%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(10)	-100.00%	
8	620.1-S Materials and Supplies	1,062	287.05%	
9	631.1-S Contractual Services - Engr.	(7)	-94.70%	
10	632.1-S Contractual Services - Acct.	47	33.04%	
11	633.1-S Contractual Services - Legal	906	-109.38%	
12	634.1-S Contractual Services - Mgmt. Fees	(27)	-100.00%	
13	635.1-S Contractual Services - Other	296	1342.67%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(2)	-4.51%	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	210	99.04%	
17	656.1-S Insurance - Vehicle	(68)	-37.51%	
18	657.1-S Insurance - General Liability	(189)	-58.99%	
19	658.1-S Insurance - Workman's Comp.	65	41.49%	
20	659.1-S Insurance - Other	40	109.29%	
21	660.1-S Advertising Expense	8	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(718)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(1)	-100.00%	
24	670.1-S Bad Debt Expense	109	113.49%	
25	675.1-S Miscellaneous Expenses	180	21.72%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	7,729	57.91%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Holiday Haven

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 / Holiday Haven

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	$1,982
50	Total Projected Rate Case Expense	1,772,200	1,982
52	**Annual Amortization Over 4 Years**	**$443,050**	**$495**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	113
57	% of Total	100%	0.1118%
59	(A detailed allocation schedule is 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 / Lake / Holiday Haven

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 / Lake / Holiday Haven

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 / Lake / Holiday Haven

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	310	40	2.50%	8	0	8
4	339.1 Other Plant & Misc.	82	25	4.00%	3	0	3
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	28	0	N.A.	0	0	0
7	304.2 Structures & Improvements	66	33	3.03%	2	0	2
8	305.2 Collect. & Impound.	9	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	105	30	3.33%	4	0	4
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	7,777	35	2.86%	222	0	222
13	310.2 Power Generation Eq.	11	20	5.00%	1	0	1
14	311.2 Pumping Equipment	201	20	5.00%	10	0	10
15	339.2 Other Plant & Misc.	(12)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	115	0	N.A.	0	0	0
18	304.3 Structures & Improvements	159	33	3.03%	5	0	5
19	320.3 Water Treatment Eq.	209	22	4.55%	10	0	10
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	1	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	108	37	2.70%	3	0	3
25	331.4 Transm. & Distribution	25,246	43	2.33%	587	0	587
26	333.4 Services	3,506	40	2.50%	88	0	88
27	334.4 Meters & Meter Insallation	8,179	20	5.00%	409	0	409
28	335.4 Hydrants	59	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	4	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	594	0	N.A.	0	0	0
32	304.5 Structures & Improvements	2,947	40	2.50%	74	0	74
33	340.5 Office Furniture & Equipment	1,512	15	6.67%	101	0	101
34	340.51 Computer Equipment	2,336	6	16.67%	389	0	389
35	341.5 Transportation Equipment	2,008	6	16.67%	335	0	335
36	342.5 Stores Equipment	16	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	761	16	6.25%	48	0	48
38	344.5 Laboratory Equipment	169	15	6.67%	11	0	11
39	345.5 Power Operated Equipment	992	12	8.33%	83	0	83
40	346.5 Communication Equipment	313	10	10.00%	31	0	31
41	347.5 Miscellaneous Equipment	106	15	6.67%	7	0	7
42	348.5 Other Tangible Plant	83	10	10.00%	8	0	8
43							
44	**INTANGIBLE PLANT**	392		2.81%	11	0	11
45	**SUPPLY & PUMPING**	8,185		2.91%	238	0	238
46	**WATER TREATMENT PLANT**	483		2.96%	14	0	14
47	**TRANSM. & DISTRIBUTION**	37,105		2.93%	1,088	0	1,088
48	**GENERAL PLANT**	11,838		9.19%	1,088	0	1,088
49							
51	**TOTAL DEPRECIATION EXPENSE**	58,003		4.21%	2,439	0	2,439
52	**AMORTIZATION OF CIAC**				(892)	0	(892)
53	**NON-USED AND USEFUL**				(5)	0	(5)
54	**NET DEPRECIATION EXPENSE - WATER**				1,543	0	1,543

23-Apr-92

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Holiday Haven

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	2.96%	0	0	0
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	4,688	5.00%	234	0	234
4 Contributed Lines	24,608	2.33%	572	0	572
5 Cont. Prty. Other Than Lines	0	2.94%	0	0	0
6 Service Installation Fees	3,393	2.50%	85	0	85
7 TOTAL WATER CIAC AMORT. EXPENSE	32,689		892	0	892

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 / Holiday Haven

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	66	2	3.03%
3	305.2 Collect. & Impound.	9	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	105	4	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	7,777	222	2.86%
8	310.2 Power Generation Eq.	11	1	5.00%
9	311.2 Pumping Equipment	201	10	5.00%
10	339.2 Other Plant & Misc.	(12)	(0)	4.00%
11	304.3 Structures & Improvements	159	5	3.03%
12	320.3 Water Treatment Eq.	209	10	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	108	3	2.70%
15	**COMPOSITE RATE**	8,633	255	2.96%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	25,246	587	2.33%
19	335.4 Hydrants	59	1	2.22%
20	339.4 Other Plant & Misc.	4	0	4.00%
21	**COMPOSITE RATE**	25,310	589	2.33%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	8,179	409	5.00%
24	**COMPOSITE RATE**	8,179	409	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	3,506	88	2.50%
27	**COMPOSITE RATE**	3,506	88	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	8,633	255	2.96%
30	Line / Main Extension Fees & Contri. lines (Line 21)	25,310	589	2.33%
31	Meter Installation Fees (Line 24)	8,179	409	5.00%
32	Service Installation Fees (Line 27)	3,506	88	2.50%
33	**COMPOSITE RATE**	45,628	1,340	2.94%

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 / Holiday Haven
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		8	0	8	0.00%	0
4	339.1 Other Plant & Misc.		3	0	3	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		2	0	2	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		4	0	4	0.00%	0
11	308.2 Infiltration Galleries		0	0	0	0.00%	0
12	309.2 Supply Mains		222	0	222	0.00%	0
13	310.2 Power Generation Eq.		1	0	1	0.00%	0
14	311.2 Pumping Equipment		10	0	10	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		5	0	5	0.00%	0
19	320.3 Water Treatment Eq.		10	0	10	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	0	3	0.00%	0
25	331.4 Transm. & Distribution		587	571	16	30.00%	5
26	333.4 Services		88	0	88	0.00%	0
27	334.4 Meters & Meter Insallation		409	0	409	0.00%	0
28	335.4 Hydrants		1	1	(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		74	0	74	0.00%	0
33	340.5 Office Furniture & Equipment		101	0	101	0.00%	0
34	340.51 Computer Equipment		389	0	389	0.00%	0
35	341.5 Transportation Equipment		335	0	335	0.00%	0
36	342.5 Stores Equipment		1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage		48	0	48	0.00%	0
38	344.5 Laboratory Equipment		11	0	11	0.00%	0
39	345.5 Power Operated Equipment		83	0	83	0.00%	0
40	346.5 Communication Equipment		31	0	31	0.00%	0
41	347.5 Miscellaneous Equipment		7	0	7	0.00%	0
42	348.5 Other Tangible Plant		8	0	8	0.00%	0
43							
44	**INTANGIBLE PLANT**		11	0	11		0
45	**SUPPLY & PUMPING**		238	0	238		0
46	**WATER TREATMENT PLANT**		14	0	14		0
47	**TRANSM. & DISTRIBUTION**		1,088	572	516		5
48	**GENERAL PLANT**		1,088	0	1,088		0
49							
51	**TOTAL**		2,439	572	1,867		5
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**					0.26%	

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

Present Income - Interim / Final

Company: SSU / Lake / Holiday Haven
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:	975	53	1,028	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	975	61	1,036		
3	*PAYROLL TAXES:*					
4	(Adjustments)					
5		0	568	568		
6		0	0	0		
7	TOTAL	0	568	568		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		529	0	529		
11		0	0	0		
12	TOTAL	529	0	529		
13	*OTHER:*					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,505	621	2,125		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,505	628	2,133		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 / Holiday Haven
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	21,674	1,180	22,854	21,674	1,345	23,019	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	21,564	(488)	21,076	21,564	1,842	23,406	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,543	0	1,543	1,543	0	1,543	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,505	628	2,133	1,505	628	2,133	B-15 (W)	-
8 Pre Tax Operating Expenses	24,611	140	24,752	24,611	2,470	27,081	-	-
9 **TOTAL PRE-TAX INCOME**	(2,937)	1,039	(1,898)	(2,937)	(1,126)	(4,062)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(2,937)	1,039	(1,898)	(2,937)	(1,126)	(4,062)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	22,609	(1,944)	20,665	22,609	(1,653)	20,956	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	1,311	(113)	1,199	1,311	(96)	1,215	-	-
17 Total Taxable Income	(4,248)	1,152	(3,096)	(4,248)	(1,030)	(5,278)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,599)	434	(1,165)	(1,599)	(387)	(1,986)	-	-
20 Less:								
21 Parent Debt Adjustment	117	0	117	117	0	117	C-9 (W)	-
22 Investment Tax Credit	23	0	23	23	0	23	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,739)	434	(1,305)	(1,739)	(387)	(2,126)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Holiday Haven

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. (%)	0.26%	0.00%	0.26%	B-13 (W)	
3 NON-USED & USEFUL AMORT. EXP.	0	0	0		Above