SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

ORIGINAL
FILE COPY

VOLUME II
BOOK 3 OF 11

WATER MINIMUM FILING REQUIREMENTS

Containing

EDULES A & B - RATE BASE AND OPERATING INCOME
for
Holiday Heights through Marco Shores

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE
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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 3 OF 11

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

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Water Rate Base

Historical Test Year Ended 12/31/91

Holiday Heights - 121

Orange County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Orange / Holiday Heights
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	73,100	(11,915)	61,185	A-5 (W)
2 Utility Land & Land Rights	4,186	0	4,186	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(24,755)	999	(23,756)	A-9 (W)
6 CIAC	(15,600)	0	(15,600)	A-12 (W)
7 Accumulated Amortization of CIAC	7,824	0	7,824	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	(680)	0	(680)	C-7 (W)
12 Working Capital Allowance	1,172	110	1,282	A-17 (W)
13 **TOTAL WATER RATE BASE**	**45,247**	**(10,806)**	**34,441**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Orange / Holiday Heights
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	73,100	(11,915)	61,185	A-5 (W)
2 Utility Land & Land Rights	4,186	0	4,186	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(24,755)	999	(23,756)	A-9 (W)
6 CIAC	(15,600)	0	(15,600)	A-12 (W)
7 Accumulated Amortization of CIAC	7,824	0	7,824	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	(680)	0	(680)	C-7 (W)
12 Working Capital Allowance	1,172	(42)	1,130	A-17 (W)
13 TOTAL WATER RATE BASE	45,247	(10,958)	34,289	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Orange / Holiday Heights

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.	(12,853)	(10,977)	(11,915)	A-5 (W)
3					
4	2.				
5					
6					
7		(12,853)	(10,977)	(11,915)	
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.	1,065	1,065	1,065	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(134)	(67)	
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		1,065	932	999	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Orange / Holiday Heights

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).	(42)	(42)	(42)	A-17 (W)
38					
39	2.				
40					
41					
42		(42)	(42)	(42)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	110	110	110	A-17 (W)
45					
46	2.				
47					
48					
49		110	110	110	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(11,829)	(10,087)	(10,958)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(11,677)	(9,935)	(10,806)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Holiday Heights

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 19275 ENDED 05/25/87**	45,084
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 / Orange / Holiday Heights

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	**5/25/87 BALANCE**	45,084
7	1987 Additions	25,954
8	1987 Retirements	92
9	1987 Adjustments	0
10	1987 Net Additions	25,862
11	**12/31/87 BALANCE**	70,946
12	1988 Additions	2,419
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,419
16	**12/31/88 BALANCE**	73,365
17	1989 Additions	1,566
18	1989 Retirements	227
19	1989 Adjustments	0
20	1989 Net Additions	1,339
21	**12/31/89 BALANCE**	74,704
22	1990 Additions (A/C 101)	(301)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(301)
27	**12/31/90 BALANCE**	74,403
28	1990 General Plant Reallocation Adjustments *	2,447
29	**12/31/90 ADJUSTED BALANCE**	76,850
30	1991 Additions (A/C 101)	874
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(10,977)
34	1991 Net Additions	(10,103)
35	**12/31/91 BALANCE**	66,747

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

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Orange / Holiday Heights

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	12,853	(1,876)	0	10,977	(12,853)	(10,977)	0	11,915	(11,915)	0
3	302.1 Franchises	2,530	198	0	2,728	0	0	2,728	2,629	0	2,629
4	339.1 Other Plant & Misc.	39	0	0	39	0	0	39	39	0	39
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	3,906	0	0	3,906	0	0	3,906	3,906	0	3,906
7	304.2 Structures & Improvements	1,372	0	0	1,372	0	0	1,372	1,372	0	1,372
8	305.2 Collect. & Impound.	4	0	0	4	0	0	4	4	0	4
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,300	0	0	4,300	0	0	4,300	4,300	0	4,300
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	11	0	0	11	0	0	11	11	0	11
13	310.2 Power Generation Eq.	5	0	0	5	0	0	5	5	0	5
14	311.2 Pumping Equipment	819	0	0	819	0	0	819	819	0	819
15	339.2 Other Plant & Misc.	(6)	0	0	(6)	0	0	(6)	(6)	0	(6)
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	335	0	0	335	0	0	335	335	0	335
19	320.3 Water Treatment Eq.	24,096	360	0	24,456	0	0	24,456	24,276	0	24,276
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	3,741	0	0	3,741	0	0	3,741	3,741	0	3,741
25	331.4 Transm. & Distribution	10,805	0	0	10,805	0	0	10,805	10,805	0	10,805
26	333.4 Services	2,323	3	0	2,326	0	0	2,326	2,325	0	2,325
27	334.4 Meters & Meter Insallation	4,346	159	0	4,505	0	0	4,505	4,426	0	4,426
28	335.4 Hydrants	27	1,604	0	1,631	0	0	1,631	829	0	829
29	339.4 Other Plant & Misc.	2	0	0	2	0	0	2	2	0	2
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	283	(9)	0	274	0	0	274	278	0	278
32	304.5 Structures & Improvements	1,366	34	0	1,399	0	0	1,399	1,382	0	1,382
33	340.5 Office Furniture & Equipme	704	11	0	715	0	0	715	709	0	709
34	340.51 Computer Equipment	927	337	0	1,264	0	0	1,264	1,096	0	1,096
35	341.5 Transportation Equipment	907	70	0	977	0	0	977	942	0	942
36	342.5 Stores Equipment	7	2	0	9	0	0	9	8	0	8
37	343.5 Tools, Shop & Garage	360	(7)	0	354	0	0	354	357	0	357
38	344.5 Laboratory Equipment	76	5	0	82	0	0	82	79	0	79
39	345.5 Power Operated Equipment	486	(42)	0	444	0	0	444	465	0	465
40	346.5 Communication Equipment	141	11	0	152	0	0	152	147	0	147
41	347.5 Miscellaneous Equipment	44	11	0	55	0	0	55	50	0	50
42	348.5 Other Tangible Plant	38	2	0	40	0	0	40	39	0	39
43											
44	**INTANGIBLE PLANT**	15,422	(1,678)	0	13,744	(12,853)	(10,977)	2,767	14,583	(11,915)	2,668
45	**SUPPLY & PUMPING**	10,411	0	0	10,411	0	0	10,411	10,411	0	10,411
46	**WATER TREATMENT PLANT**	24,432	360	0	24,792	0	0	24,792	24,612	0	24,612
47	**TRANSM. & DISTRIBUTION**	21,245	1,766	0	23,011	0	0	23,011	22,128	0	22,128
48	**GENERAL PLANT**	5,340	425	0	5,765	0	0	5,765	5,552	0	5,552
49											
50	**TOTAL PLANT IN SERVICE**	76,850	874	0	77,723	(12,853)	(10,977)	66,747	77,286	(11,915)	65,372
51	**LAND & LAND RIGHTS**	4,191	(9)	0	4,182	0	0	4,182	4,186	0	4,186
52	**TOTAL PIS LESS LAND**	72,658	883	0	73,541	(12,853)	(10,977)	62,565	73,100	(11,915)	61,185

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

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Orange / Holiday Heights

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	2,629	0	0	2,629	0%	0
4 339.1 Other Plant & Misc.	39	0	0	39	0%	0
5 SOURCE OF SUPPLY & PUMPING						
6 303.2 Land & Land Rights	3,906	0	0	3,906	0%	0
7 304.2 Structures & Improvements	1,372	0	0	1,372	0%	0
8 305.2 Collect. & Impound.	4	0	0	4	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	4,300	0	0	4,300	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	11	0	0	11	0%	0
13 310.2 Power Generation Eq.	5	0	0	5	0%	0
14 311.2 Pumping Equipment	819	0	0	819	0%	0
15 339.2 Other Plant & Misc.	(6)	0	0	(6)	0%	0
16 WATER TREATMENT PLANT						
17 303.3 Land & Land Rights	1	0	0	1	0%	0
18 304.3 Structures & Improvements	335	0	0	335	0%	0
19 320.3 Water Treatment Eq.	24,276	0	0	24,276	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	3,741	0	0	3,741	0%	0
25 331.4 Transm. & Distribution	10,805	0	0	10,805	0%	0
26 333.4 Services	2,325	0	0	2,325	0%	0
27 334.4 Meters & Meter Insallation	4,426	0	0	4,426	0%	0
28 335.4 Hydrants	829	0	0	829	0%	0
29 339.4 Other Plant & Misc.	2	0	0	2	0%	0
30 GENERAL PLANT						
31 303.5 Land & Land Rights	278	0	0	278	0%	0
32 304.5 Structures & Improvements	1,382	0	0	1,382	0%	0
33 340.5 Office Furniture & Equipment	709	0	0	709	0%	0
34 340.51 Computer Equipment	1,096	0	0	1,096	0%	0
35 341.5 Transportation Equipment	942	0	0	942	0%	0
36 342.5 Stores Equipment	8	0	0	8	0%	0
37 343.5 Tools, Shop & Garage	357	0	0	357	0%	0
38 344.5 Laboratory Equipment	79	0	0	79	0%	0
39 345.5 Power Operated Equipment	465	0	0	465	0%	0
40 346.5 Communication Equipment	147	0	0	147	0%	0
41 347.5 Miscellaneous Equipment	50	0	0	50	0%	0
42 348.5 Other Tangible Plant	39	0	0	39	0%	0
43						
44 INTANGIBLE PLANT	2,668	0	0	2,668		0
45 SUPPLY & PUMPING	10,411	0	0	10,411		0
46 WATER TREATMENT PLANT	24,612	0	0	24,612		0
47 TRANSM. & DISTRIBUTION	22,128	0	0	22,128		0
48 GENERAL PLANT	5,552	0	0	5,552		0
49						
50 TOTAL PLANT IN SERVICE	65,372	0	0	65,372		0
51 LAND & LAND RIGHTS	4,186	0	0	4,186		0
52 TOTAL PIS LESS LAND	61,185	0	0	61,185		0
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Orange / Holiday Heights
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-8 (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 / Orange / Holiday Heights

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 19275 ENDED 05/25/87**	15,882
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 / Orange / Holiday Heights

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	**5/25/87 BALANCE**	15,882
7	1987 Additions	789
8	1987 Retirements	92
9	1987 Adjustments	0
10	1987 Net Additions	697
11	**12/31/87 BALANCE**	16,579
12	1988 Additions	1,705
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,705
16	**12/31/88 BALANCE**	18,284
17	1989 Additions	1,750
18	1989 Retirements	93
19	1989 Adjustments	0
20	1989 Net Additions	1,657
21	**12/31/89 BALANCE**	19,941
22	1990 Additions	1,792
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,792
26	**12/31/90 BALANCE**	21,733
27	1990 General Plant Reallocation Adjustments *	1,739
28	**12/31/90 ADJUSTED BALANCE**	23,471
29	1991 Additions	2,568
30	1991 Retirements	0
31	1991 Adjustments	(932)
32	1991 Net Additions	1,636
33	**12/31/91 BALANCE**	25,107

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

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

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

(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	1,065	0	1,065	(1,065)	(1,065)	0	1,065	(1,065)	0
3 302.1 Franchises	208	66	274	0	0	274	241	0	241
4 339.1 Other Plant & Misc.	2	2	4	0	0	4	3	0	3
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	297	42	339	0	0	339	318	0	318
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	353	143	496	0	0	496	424	0	424
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	0	0	1	0	0	1	0	0	0
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	61	41	102	0	0	102	82	0	82
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	26	10	37	0	0	37	31	0	31
19 320.3 Water Treatment Eq.	11,336	1,103	12,440	0	0	12,440	11,888	0	11,888
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	307	101	408	0	0	408	357	0	357
25 331.4 Transm. & Distribution	4,994	251	5,245	0	0	5,245	5,120	0	5,120
26 333.4 Services	1,084	58	1,142	0	0	1,142	1,113	0	1,113
27 334.4 Meters & Meter Installation	1,989	221	2,210	0	0	2,210	2,099	0	2,099
28 335.4 Hydrants	2	18	20	0	0	20	11	0	11
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	181	35	215	0	0	215	198	0	198
33 340.5 Office Furniture & Equipment	227	47	274	0	0	274	251	0	251
34 340.51 Computer Equipment	116	183	299	0	134	433	208	67	275
35 341.5 Transportation Equipment	574	157	731	0	0	731	652	0	652
36 342.5 Stores Equipment	2	0	3	0	0	3	2	0	2
37 343.5 Tools, Shop & Garage	163	22	185	0	0	185	174	0	174
38 344.5 Laboratory Equipment	34	5	39	0	0	39	37	0	37
39 345.5 Power Operated Equipment	372	39	411	0	0	411	391	0	391
40 346.5 Communication Equipment	54	15	69	0	0	69	62	0	62
41 347.5 Miscellaneous Equipment	8	3	11	0	0	11	9	0	9
42 348.5 Other Tangible Plant	15	4	19	0	0	19	17	0	17
43									
44 **INTANGIBLE PLANT**	1,276	67	1,343	(1,065)	(1,065)	278	1,309	(1,065)	244
45 **SUPPLY & PUMPING**	712	226	938	0	0	938	825	0	825
46 **WATER TREATMENT PLANT**	11,363	1,114	12,476	0	0	12,476	11,920	0	11,920
47 **TRANSM. & DISTRIBUTION**	8,375	650	9,025	0	0	9,025	8,700	0	8,700
48 **GENERAL PLANT**	1,746	510	2,256	0	134	2,390	2,001	67	2,068
49									
50 **TOTAL WATER ACCUM. DEP.**	23,471	2,568	26,039	(1,065)	(932)	25,107	24,755	(999)	23,756

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Orange / Holiday Heights

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	241	0	241	0%	0
4 339.1 Other Plant & Misc.	3	0	3	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	318	0	318	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	424	0	424	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	82	0	82	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	31	0	31	0%	0
19 320.3 Water Treatment Eq.	11,888	0	11,888	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	357	0	357	0%	0
25 331.4 Transm. & Distribution	5,120	0	5,120	0%	0
26 333.4 Services	1,113	0	1,113	0%	0
27 334.4 Meters & Meter Installation	2,099	0	2,099	0%	0
28 335.4 Hydrants	11	0	11	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	198	0	198	0%	0
33 340.5 Office Furniture & Equipment	251	0	251	0%	0
34 340.51 Computer Equipment	275	0	275	0%	0
35 341.5 Transportation Equipment	652	0	652	0%	0
36 342.5 Stores Equipment	2	0	2	0%	0
37 343.5 Tools, Shop & Garage	174	0	174	0%	0
38 344.5 Laboratory Equipment	37	0	37	0%	0
39 345.5 Power Operated Equipment	391	0	391	0%	0
40 346.5 Communication Equipment	62	0	62	0%	0
41 347.5 Miscellaneous Equipment	9	0	9	0%	0
42 348.5 Other Tangible Plant	17	0	17	0%	0
43					
44 **INTANGIBLE PLANT**	244	0	244		0
45 **SUPPLY & PUMPING**	825	0	825		0
46 **WATER TREATMENT PLANT**	11,920	0	11,920		0
47 **TRANSM. & DISTRIBUTION**	8,700	0	8,700		0
48 **GENERAL PLANT**	2,068	0	2,068		0
49					
50 **TOTAL**	23,756	0	23,756		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 / Orange / Holiday Heights

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 19275 ENDED 05/25/87**	15,600
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 / Orange / Holiday Heights

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	**5/25/87 BALANCE**	15,600
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	15,600
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	15,600
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	15,600
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	15,600
27	*1991 Additions*	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	15,600

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

Company: SSU / Orange / Holiday Heights
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	15,600	0	15,600	0	0	15,600	15,600	0	15,600
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**	**15,600**	**0**	**15,600**	**0**	**0**	**15,600**	**15,600**	**0**	**15,600**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Holiday Heights

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 19275 ENDED 05/25/87**	6,278
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 / Orange / Holiday Heights

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	**5/25/87 BALANCE**	6,278
7	1987 Additions	195
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	195
11	**12/31/87 BALANCE**	6,473
12	1988 Additions	390
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	390
16	**12/31/88 BALANCE**	6,863
17	1989 Additions	390
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	390
21	**12/31/89 BALANCE**	7,253
22	1990 Additions	390
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	390
26	**12/31/90 BALANCE**	7,643
27	1991 Additions	362
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	362
31	**12/31/91 BALANCE**	8,005

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Orange / Holiday Heights

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*	7,643	362	8,005	0	0	8,005	7,824	0	7,824
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**	7,643	362	8,005	0	0	8,005	7,824	0	7,824

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Orange / Holiday Heights

FPSC

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

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

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

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

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Holiday Heights

FPSC

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

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

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

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

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

FPSC

Company: SSU / Orange / Holiday Heights

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

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

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

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

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Orange / Holiday Heights
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	9,376	(334)	9,042	9,376	882	10,258	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 TOTAL WORKING CAPITAL ALLOWANCE	1,172	(42)	1,130	1,172	110	1,282	

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 / Orange / Holiday Heights

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

Holiday Heights - 121

Orange County (SSU)

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

Company: SSU / Orange / Holiday Heights
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	12,408	338	12,746	6,153	18,899	48.27%	B-4, B-3 (W)
3 Other Revenues	220	80	300	0	300		B-4 (W)
4 TOTAL OPERATING REVENUES	12,628	418	13,046	6,153	19,199		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	9,376	882	10,258	0	10,258		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,206	0	2,206	0	2,206		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,090	464	1,554	277	1,831		B-15, B-3 (W)
9 Provision For Income Taxes	(1,179)	(113)	(1,292)	2,211	919		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	11,494	1,232	12,726	2,488	15,214		
11 NET OPERATING INCOME:	1,134	(814)	320	3,665	3,985		
12 RATE BASE	45,247		34,441		34,441		A-1 (W)
13 RATE OF RETURN	2.51%		0.93%		11.57%		D-1 (W)

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

Company: SSU / Orange / Holiday Heights
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	12,408	338	12,746	4,754	17,500	37.30%	B-4, B-3 (W)
3 Other Revenues	220	0	220	0	220		B-4 (W)
4 **TOTAL OPERATING REVENUES**	12,628	338	12,966	4,754	17,720		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	9,376	(334)	9,042	0	9,042		B-5 (W)
6 Depreciation, net of CIAC Amort.	2,206	0	2,206	0	2,206		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	1,090	460	1,550	214	1,764		B-15, B-3 (W)
9 Provision For Income Taxes	(1,179)	318	(861)	1,709	847		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	11,494	443	11,937	1,923	13,859		
11 **NET OPERATING INCOME:**	1,134	(105)	1,029	2,832	3,861		
12 **RATE BASE**	45,247		34,289		34,289		A-1 (W)
13 **RATE OF RETURN**	2.51%		3.00%		11.26%		D-1 (W)

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

Company: SSU / Orange / Holiday Heights
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	34,289		34,441		A-1 (W)	-
5	Required Income (L3 x L4)	3,861		3,985		-	-
6	*Adjusted Income under Present Rates*	1,029		320		B-1 (W)	-
7	Income Deficiency (L5 - L6)	2,832		3,665		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	4,540		5,876		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	4,754		6,153		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	4,540		5,876		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,709		2,211		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	214		277		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	2,832		3,665			B-1 (W)

Notes:

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

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

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

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	*Long-Term Debt*	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	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 / Orange / Holiday Heights

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.	338	418	B-4 (W)
3				
4	2.			
5				
6				
7		338	418	
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.	(334)	(334)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		232	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		49	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		88	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(7)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		373	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		480	B-5 (W)
22				
23				
24		(334)	882	
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	19	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	445	445	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		460	464	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	318	(113)	B-16 (W)
48				
49	2.			
50				
51				
52		318	(113)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(105)	(814)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Orange / Holiday Heights
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	12,409	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**	*12,409*	*337*	*12,746*
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)	0	
16	**SUBTOTAL OTHER WATER SALES**	(1)	1	0
17	**TOTAL WATER SALES**	12,408	338	12,746
18	***OTHER WATER REVENUES:***			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	220	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**	220	80	300
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	12,628	338	12,966
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	12,628	418	13,046

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

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

Company: SSU / Orange / Holiday Heights

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	5,154	324	5,478	3,667	183	3,850	373	58	431	1,115	83	1,198
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,488	22	1,510	977	(254)	723	107	(30)	77	404	306	710
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	758	2	760	739	0	739	0	2	2	19	0	19
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	461	25	486	365	13	378	4	6	10	92	5	98
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	90	4	93	0	0	0	0	0	0	90	4	93
11	633 Contractual Services - Legal	36	2	39	0	0	0	0	0	0	36	2	39
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	199	9	208	156	6	161	0	0	0	44	3	46
14	641 Rental of Building/Real Prop.	17	9	26	0	0	0	0	0	0	17	9	26
15	642 Rental of Equipment	50	2	52	49	2	51	0	0	0	1	0	1
16	650 Transportation Expense	333	15	348	332	12	344	1	2	3	0	0	1
17	656 Insurance - Vehicle	53	9	62	0	0	0	0	0	0	53	9	62
18	657 Insurance - General Liability	62	7	68	0	0	0	0	0	0	62	7	68
19	658 Insurance - Workman's Comp.	1	179	180	0	128	128	0	13	13	1	38	39
20	659 Insurance - Other	36	1	38	0	0	0	0	0	0	36	1	38
21	660 Advertising Expense	4	0	4	0	0	0	0	0	0	4	0	4
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	232	232	0	0	0	0	0	0	0	232	232
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	97	6	103	0	0	0	97	6	103	0	0	0
25	675 Miscellaneous Expenses	495	32	527	21	1	21	1	2	3	473	29	503
26	TOTAL WATER O&M EXPENSES	9,376	882	10,258	6,348	92	6,440	581	60	641	2,447	729	3,176
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,154	324	5,478	3,667	183	3,850	373	58	431	1,115	83	1,198
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,488	22	1,510	977	(254)	723	107	(30)	77	404	306	710
31	TOTAL WATER LABOR COSTS	6,642	346	6,988	4,644	(71)	4,573	480	28	508	1,518	389	1,907

0034

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

Company: SSU / Orange / Holiday Heights

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	5,154	0	5,154	3,667	0	3,667	373	0	373	1,115	0	1,115
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,488	(507)	981	977	(279)	698	107	(36)	71	404	(191)	212
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	758	0	758	739	0	739	0	0	0	19	0	19
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	461	0	461	365	0	365	4	0	4	92	0	92
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	90	0	90	0	0	0	0	0	0	90	0	90
11	633 Contractual Services - Legal	36	0	36	0	0	0	0	0	0	36	0	36
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	199	0	199	156	0	156	0	0	0	44	0	44
14	641 Rental of Building/Real Prop.	17	0	17	0	0	0	0	0	0	17	0	17
15	642 Rental of Equipment	50	0	50	49	0	49	0	0	0	1	0	1
16	650 Transportation Expense	333	0	333	332	0	332	1	0	1	0	0	0
17	656 Insurance - Vehicle	53	0	53	0	0	0	0	0	0	53	0	53
18	657 Insurance - General Liability	62	0	62	0	0	0	0	0	0	62	0	62
19	658 Insurance - Workman's Comp.	1	172	173	0	123	123	0	13	13	1	36	37
20	659 Insurance - Other	36	0	36	0	0	0	0	0	0	36	0	36
21	660 Advertising Expense	4	0	4	0	0	0	0	0	0	4	0	4
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	97	0	97	0	0	0	97	0	97	0	0	0
25	675 Miscellaneous Expenses	495	0	495	21	0	21	1	0	1	473	0	473
26	**TOTAL WATER O&M EXPENSES**	**9,376**	**(334)**	**9,042**	**6,348**	**(156)**	**6,192**	**581**	**(23)**	**558**	**2,447**	**(155)**	**2,292**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	5,154	0	5,154	3,667	0	3,667	373	0	373	1,115	0	1,115
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,488	(507)	981	977	(279)	698	107	(36)	71	404	(191)	212
31	**TOTAL WATER LABOR COSTS**	**6,642**	**(507)**	**6,136**	**4,644**	**(279)**	**4,365**	**480**	**(36)**	**444**	**1,518**	**(191)**	**1,327**

0035

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

Company: SSU / Orange / Holiday Heights
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	306	316	513	529	418	566	370	377	506	388	341	526	5,154	0	5,154	324	5,478
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	101	98	169	145	117	160	106	119	144	110	100	118	1,488	(507)	981	22	1,510
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	59	52	57	65	55	65	76	67	64	66	64	67	758	0	758	2	760
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	21	21	0	0	0	0	0	42	0	42	2	44
8	620.1-8 Materials and Supplies	(49)	48	77	49	15	144	19	18	23	26	75	17	461	0	461	25	486
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.	6	8	7	7	8	7	8	7	8	8	7	9	90	0	90	4	93
11	633.1-8 Contractual Services - Legal	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	2	39
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	3	4	4	4	4	4	4	3	79	4	3	85	199	0	199	9	208
14	641.1-8 Rental of Building/Real Prop.	1	1	1	1	1	1	2	1	1	2	1	2	17	0	17	9	26
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	35	2	0	12	50	0	50	2	52
16	650.1-8 Transportation Expense	19	31	33	40	26	28	19	10	31	30	21	45	333	0	333	15	348
17	656.1-8 Insurance - Vehicle	4	5	4	4	4	4	5	4	4	5	4	5	53	0	53	9	62
18	657.1-8 Insurance - General Liability	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	7	68
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	172	173	179	180
20	659.1-8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	1	38
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
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	232	232
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	5	8	10	8	8	7	8	8	7	8	9	11	97	0	97	6	103
25	675.1-8 Miscellaneous Expenses	34	40	38	39	40	39	41	37	40	41	36	69	495	0	495	32	527
26	**TOTAL WATER O&M EXPENSES**	**500**	**623**	**924**	**902**	**709**	**1,057**	**690**	**663**	**953**	**703**	**672**	**981**	**9,376**	**(334)**	**9,042**	**882**	**10,258**

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	5,154	324	5,478
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,488	22	1,510
31	**TOTAL WATER LABOR COSTS**	6,642	346	6,988

0036

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Orange / Holiday Heights
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	205	190	386	408	292	448	244	257	385	260	221	370	3,667	0	3,667	183	3,850
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	66	55	126	104	74	119	63	78	102	66	60	65	977	(279)	698	(254)	723
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	58	51	55	64	54	63	74	65	63	65	63	65	739	0	739	0	739
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	21	21	0	0	0	0	0	42	0	42	2	44
8	620.1-6 Materials and Supplies	(56)	40	69	41	7	136	11	10	15	18	68	8	365	0	365	13	378
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	0	0	0	0	0	75	0	0	81	156	0	156	6	161
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	35	2	0	12	49	0	49	2	51
16	650.1-6 Transportation Expense	19	31	33	40	26	27	19	10	31	30	21	45	332	0	332	12	344
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	123	123	126	126
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	21	21	0	21	1	21
26	TOTAL WATER DIRECT O&M EXPENSES	293	367	669	656	452	815	432	421	706	441	432	666	6,348	(156)	6,192	92	6,440

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	3,667	183	3,850
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	977	(254)	723
31	TOTAL WATER DIRECT LABOR COSTS	4,644	(71)	4,573

0037

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Orange / Holiday Heights
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	20	30	37	30	32	26	29	32	26	31	35	44	373	0	373	58	431
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	6	9	11	9	9	7	8	9	7	9	10	13	107	(36)	71	(30)	77
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	6	10
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	2	3
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	13	13	13	13
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	5	8	10	8	8	7	8	8	7	8	9	11	97	0	97	6	103
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	2	3
26	TOTAL WATER CUSTOMER ACCOUNTS	32	47	58	47	50	40	46	50	41	48	55	68	581	(23)	558	60	641

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	373	58	431
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	107	(30)	77
31	TOTAL WATER CUST ACCTS LABOR COSTS	480	28	508

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

Company: SSU / Orange / Holiday Heights
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	80	95	90	91	94	92	97	87	94	97	84	113	1,115	0	1,115	83	1,198
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	29	34	32	33	34	33	35	32	34	35	30	41	404	(191)	212	306	710
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	2	2	2	2	2	2	2	2	2	1	2	19	0	19	0	19
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	7	8	7	8	8	8	8	7	8	8	7	9	92	0	92	5	98
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	8	7	7	8	7	8	7	8	8	7	9	90	0	90	4	93
11	633.8 Contractual Services - Legal	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	2	39
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	3	4	4	4	4	4	4	3	4	4	3	4	44	0	44	3	46
14	641.8 Rental of Building/Real Prop.	1	1	1	1	1	1	2	1	1	2	1	2	17	0	17	9	26
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	0	0	0	0	1
17	656.8 Insurance - Vehicle	4	5	4	4	4	4	5	4	4	5	4	5	53	0	53	9	62
18	657.8 Insurance - General Liability	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	7	68
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	36	37	38	39
20	659.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	1	38
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	232	232
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	34	40	38	39	40	39	41	37	40	41	36	48	473	0	473	29	503
26	**TOTAL WATER A&G EXPENSES**	176	209	197	200	207	202	213	192	206	214	195	247	2,447	(155)	2,292	729	3,176

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,115	83	1,198
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	404	306	710
31	**TOTAL WATER A&G LABOR COSTS**	1,518	389	1,907

0039

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

Company: SSU / Orange / Holiday Heights

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	5,154	0	5,154	5,154	0	0	27	43	(7)	5,218	261	0	324	5,478
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	1,488	(507)	981	1,488	(507)	0	7	6	0	994	36	480	22	1,510
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	758	0	758	758	0	0	0	2	0	760	0	0	2	760
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	461	0	461	461	0	0	1	6	0	469	17	0	25	486
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.	90	0	90	90	0	0	1	0	0	90	3	0	4	93
11 633.1-8 Contractual Services - Legal	36	0	36	36	0	0	1	0	0	37	1	0	2	39
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	199	0	199	199	0	0	1	0	0	201	7	0	9	208
14 641.1-8 Rental of Building/Real Prop	17	0	17	17	0	0	0	8	0	25	1	0	9	26
15 642.1-8 Rental of Equipment	50	0	50	50	0	0	0	0	0	50	2	0	2	52
16 650.1-8 Transportation Expense	333	0	333	333	0	0	0	2	0	336	12	0	15	348
17 656.1-8 Insurance - Vehicle	53	0	53	53	0	0	1	5	0	60	2	0	9	62
18 657.1-8 Insurance - General Liability	62	0	62	62	0	0	1	3	0	66	2	0	7	68
19 658.1-8 Insurance - Workman's Comp.	1	172	173	1	172	0	0	0	0	174	6	0	179	180
20 659.1-8 Insurance - Other	36	0	36	36	0	0	0	0	0	36	1	0	1	38
21 660.1-8 Advertising Expense	4	0	4	4	0	0	0	0	0	4	0	0	0	4
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	232	0	0	0	232	0	0	232	232
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	97	0	97	97	0	0	0	6	0	103	0	0	6	103
25 675.1-8 Miscellaneous Expenses	495	0	495	495	0	0	8	6	0	509	18	0	32	527
26 TOTAL WATER O&M EXPENSES	9,376	(334)	9,042	9,376	(334)	232	49	88	(7)	9,405	373	480	852	10,258

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 / Orange / Holiday Heights

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	3,667		3,667	3,667						3,667	183		183	3,850
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	604.1-6 Employee Pensions & Benefits	977	(279)	698	977	(279)					698	25		(254)	723
4	*610.1-6 Purchased Water*	0		0	0						0			0	0
5	615.1-6 Purchased Power	739		739	739						739			0	739
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	365		365	365						365	13		13	378
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	156		156	156						156	6		6	161
14	641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15	642.1-6 Rental of Equipment	49		49	49						49	2		2	51
16	650.1-6 Transportation Expense	332		332	332						332	12		12	344
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	123	123	0	123					123	4		128	128
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	21		21	21						21	1		1	21
26	TOTAL WATER DIRECT O&M EXPENSES	6,348	(156)	6,192	6,348	(156)	0	0	0	0	6,192	248	0	92	6,440

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,841,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0041

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

Company: SSU / Orange / Holiday Heights

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	373		373	373				41	(4)	410	21		58	431
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	107	(36)	71	107	(36)			3		74	3		(30)	77
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				2		2			2	2
6 616.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
7 618.7 Chemicals	0		0	0				0		0	0		0	0
8 620.7 Materials and Supplies	4		4	4				6		9	0		6	10
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				2		3	0		2	3
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	13	13	0	13			0		13	0		13	13
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	97		97	97				6		103			6	103
25 675.7 Miscellaneous Expenses	1		1	1				2		3	0		2	3
26 TOTAL WATER CUST ACCT EXPENSES	581	(23)	558	581	(23)	0	0	63	(4)	617	24	0	60	641

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 / Orange / Holiday Heights

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	1,115		1,115	1,115			27	2	(3)	1,141	57		83	1,198
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	404	(191)	212	404	(191)		7	2		222	8	480	306	710
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	19		19	19			0	0		19			0	19
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	92		92	92			1	1		94	3		5	98
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	90		90	90			1	0		90	3		4	93
11 633.8 Contractual Services - Legal	36		36	36			1	0		37	1		2	38
12 634.8 Contractual Services - Mgmt. Fees	*0*		*0*	*0*			0	0		0	0		0	0
13 635.8 Contractual Services - Other	44		44	44			1	0		45	2		3	46
14 641.8 Rental of Building/Real Prop.	17		17	17			0	8		25	1		9	26
15 642.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
16 650.8 Transportation Expense	0		0	0			0	0		1	0		0	1
17 656.8 Insurance - Vehicle	53		53	53			1	5		60	2		9	62
18 657.8 Insurance - General Liability	62		62	62			1	3		66	2		7	66
19 658.8 Insurance - Workmen's Comp.	1	36	37	1	36		0	0		38	1		36	39
20 659.8 Insurance - Other	36		36	36			0	0		36	1		1	36
21 660.8 Advertising Expense	4		4	4			0	0		4	0		0	4
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		232	0	0		232			232	232
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	473		473	473			8	4		485	18		29	503
26 TOTAL WATER A&G EXPENSES	2,447	(155)	2,292	2,447	(155)	232	49	26	(3)	2,596	101	480	729	3,176

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: 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

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

Company: SSU / Orange / Holiday Heights

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(s), 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	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	2,296	5,154	2,858	124.49%	2,747	2,407	87.63%
2	603.1-8 Salaries & Wages - Officers, Etc.	12	0	(12)	-100.00%	14	(14)	-100.00%
3	604.1-8 Employee Pensions & Benefits	129	981	852	660.75%	154	827	535.83%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	689	758	69	10.07%	824	(66)	-8.00%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	1	42	41	4140.00%	1	41	3443.79%
8	620.1-8 Materials and Supplies	66	461	395	598.37%	79	382	483.70%
9	631.1-8 Contractual Services - Engr.	3	0	(3)	-93.92%	4	(3)	-94.92%
10	632.1-8 Contractual Services - Acct.	65	90	25	37.89%	78	12	15.25%
11	633.1-8 Contractual Services - Legal	26	36	10	40.18%	31	5	17.16%
12	634.1-8 Contractual Services - Mgmt. Fees	12	0	(12)	-100.00%	14	(14)	-100.00%
13	635.1-8 Contractual Services - Other	356	199	(157)	-44.01%	426	(227)	-53.21%
14	641.1-8 Rental of Building/Real Prop.	17	17	0	2.21%	20	(3)	-14.58%
15	642.1-8 Rental of Equipment	0	50	50	N.A.	0	50	N.A.
16	650.1-8 Transportation Expense	105	333	228	217.25%	126	207	165.16%
17	656.1-8 Insurance - Vehicle	80	53	(27)	-33.93%	96	(43)	-44.78%
18	657.1-8 Insurance - General Liability	141	62	(79)	-56.37%	169	(107)	-63.53%
19	658.1-8 Insurance - Workman's Comp.	70	173	103	147.40%	84	89	106.78%
20	659.1-8 Insurance - Other	16	36	20	125.14%	19	17	88.17%
21	660.1-8 Advertising Expense	0	4	4	N.A.	0	4	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1	0	(1)	-100.00%	1	(1)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	2	0	(2)	-100.00%	2	(2)	-100.00%
24	670.1-8 Bad Debt Expense	13	97	84	643.02%	16	81	521.01%
25	675.1-8 Miscellaneous Expenses	317	495	178	56.07%	379	115	30.44%
26	**TOTAL WATER O&M EXPENSES**	4,417	9,042	4,625	104.70%	5,285	3,757	71.09%
27	**SUBTOTAL (less accts. 666 & 667)**	4,414	9,042	4,628	104.84%	5,281	3,761	41.59%
28	**Average ERC's**	51	53	2	3.92%			
29	**Average Consumer Price Index - U**	118.3	136.2	18	15.13%			
30			**Compounded Multiplier =**		19.65%			

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 / Orange / Holiday Heights

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

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

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	968		3,667	2,699	278.79%	1,158	2,508	216.59%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			698	698	N.A.	0	698	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	679		739	60	8.87%	812	(73)	-9.00%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	1		42	41	4140.00%	1	41	3443.79%
8	620.1-6 Materials and Supplies	65		365	300	461.71%	78	287	369.47%
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	346		156	(190)	-54.97%	414	(258)	-62.37%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment			49	49	N.A.	0	49	N.A.
16	650.1-6 Transportation Expense	101		332	231	228.78%	121	211	174.80%
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.			123	123	N.A.	0	123	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	1		21	20	1964.00%	1	19	1625.09%
26	**TOTAL WATER O&M EXPENSES**	**2,161**		**6,192**	**4,031**	**186.55%**	**2,586**	**3,607**	**139.50%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,161**		**6,192**	**4,031**	**186.55%**	**2,586**	**3,607**	**139.50%**
28	**Average ERC's**	**51**		**53**	**2**	**3.92%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.85%**			

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 / Orange / Holiday Heights

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		(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	917		373	(544)	-59.34%	1,097	(724)	-66.01%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			71	71	N.A.	0	71	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	1		4	3	258.28%	1	2	199.45%
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.			13	13	N.A.	0	13	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	13		97	84	643.02%	16	81	521.01%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**931**		**558**	**(373)**	**-40.08%**	**1,114**	**(556)**	**-49.92%**
27	**SUBTOTAL (less accts. 666 & 667)**	**931**		**558**	**(373)**	**-40.08%**	**1,114**	**(556)**	**-99.67%**
28	**Average ERC's**	**51**		**53**	**2**	**3.92%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.65%**			

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 / Orange / Holiday Heights

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	411		1,115	704	171.22%	492	623	126.68%
2	603.8 Salaries & Wages - Officers, Etc.	12		0	(12)	-100.00%	14	(14)	-100.00%
3	604.8 Employee Pensions & Benefits	129		212	83	64.53%	154	58	37.51%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	10		19	9	91.67%	12	7	60.20%
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			92	92	N.A.	0	92	N.A.
9	631.8 Contractual Services - Engr.	3		0	(3)	-93.92%	4	(3)	-94.92%
10	632.8 Contractual Services - Acct.	65		90	25	37.89%	78	12	15.25%
11	633.8 Contractual Services - Legal	26		36	10	40.18%	31	5	17.16%
12	634.8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	14	(14)	-100.00%
13	635.8 Contractual Services - Other	10		44	34	335.09%	12	32	263.65%
14	641.8 Rental of Building/Real Prop.	17		17	0	2.21%	20	(3)	-14.58%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		0	(4)	-88.39%	5	(4)	-90.30%
17	656.8 Insurance - Vehicle	80		53	(27)	-33.93%	96	(43)	-44.78%
18	657.8 Insurance - General Liability	141		62	(79)	-56.37%	169	(107)	-63.53%
19	658.8 Insurance - Workman's Comp.	70		37	(33)	-46.49%	84	(46)	-55.28%
20	659.8 Insurance - Other	16		36	20	125.14%	19	17	88.17%
21	660.8 Advertising Expense			4	4	N.A.	0	4	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1		0	(1)	-100.00%	1	(1)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	316		473	157	49.81%	378	95	25.21%
26	TOTAL WATER O&M EXPENSES	1,325		2,292	967	72.96%	1,585	706	44.56%
27	SUBTOTAL (less accts. 666 & 667)	1,322		2,292	970	73.35%	1,582	710	30.96%
28	Average ERC's	51		53	2	3.92%			
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		19.65%			

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 / Orange / Holiday Heights
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	2,407	87.63%	
2	603.1-S Salaries & Wages - Officers, Etc.	(14)	-100.00%	
3	604.1-S Employee Pensions & Benefits	827	535.83%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(66)	-8.00%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	41	3443.79%	
8	620.1-S Materials and Supplies	382	483.70%	
9	631.1-S Contractual Services - Engr.	(3)	-94.92%	
10	632.1-S Contractual Services - Acct.	12	15.25%	
11	633.1-S Contractual Services - Legal	5	17.16%	
12	634.1-S Contractual Services - Mgmt. Fees	(14)	-100.00%	
13	635.1-S Contractual Services - Other	(227)	-53.21%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(3)	-14.58%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	50	N.A.	
16	650.1-S Transportation Expense	207	165.16%	
17	656.1-S Insurance - Vehicle	(43)	-44.78%	
18	657.1-S Insurance - General Liability	(107)	-63.53%	
19	658.1-S Insurance - Workman's Comp.	89	106.78%	
20	659.1-S Insurance - Other	17	88.17%	
21	660.1-S Advertising Expense	4	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(2)	-100.00%	
24	670.1-S Bad Debt Expense	81	521.01%	
25	675.1-S Miscellaneous Expenses	115	30.44%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	3,757	71.09%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Orange / Holiday Heights

FPSC

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

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

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Orange / Holiday Heights

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
2					information to be filed, testimony,
3					hearing and interrogatories.
4					
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other
6					information to be filed, testimony,
7					hearing and interrogatories.
8					
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other
10					information to be filed, testimony,
11					hearing and interrogatories.
12					
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other
14					information to be filed, testimony,
15					hearing and interrogatories.
16					
17	Hartman & Associates	Gerald Hartman	20 - 85	82,972	Engineering section of MFR's,
18		Chuck Bliss			testimony, attend hearing.
19					
20	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415	Pleadings, meetings with
21		Joe Cressee			staff, legal representation.
22					
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
24					
25					
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
27					
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
32					
33	FPSC			2,250	Filing fees with FPSC
34					
35			Total	$1,772,200	
36					
37	Estimate Through				
38	[ ] PAA				
39	[X] Commission Hearing				
40					
41	Amortiaztion Period 4 Years				
42	Explanation if different from Section 367.0816, Florida Statutes				
43					

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
44			
45			
46			
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$930
49			
50	Total Projected Rate Case Expense	1,772,200	930
51			
52	**Annual Amortization Over 4 Years**	**$443,050**	**$232**
53			
54			
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	53
57	% of Total	100%	0.0525%
58			
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

Company: SSU / Orange / Holiday Heights

FPSC

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

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

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

(1)	(2)	(3)	(4)

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

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

ALLOCATION OF EXPENSES - 1991

Company: SSU / Orange / Holiday Heights

FPSC

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

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

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

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

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

A-SCHEDULES (RATE BASE):

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

B-SCHEDULES (INCOME STATEMENT):

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

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Orange / Holiday Heights

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No. Account No. and Name	1991 Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	40	2.50%	0	0	0
3 302.1 Franchises	2,629	40	2.50%	66	0	66
4 339.1 Other Plant & Misc.	39	25	4.00%	2	0	2
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	3,906	0	N.A.	0	0	0
7 304.2 Structures & Improvements	1,372	33	3.03%	42	0	42
8 305.2 Collect. & Impound.	4	50	2.00%	0	0	0
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	4,300	30	3.33%	143	0	143
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	11	35	2.86%	0	0	0
13 310.2 Power Generation Eq.	5	20	5.00%	0	0	0
14 311.2 Pumping Equipment	819	20	5.00%	41	0	41
15 339.2 Other Plant & Misc.	(6)	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	335	33	3.03%	10	0	10
19 320.3 Water Treatment Eq.	24,276	22	4.55%	1,103	0	1,103
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	3,741	37	2.70%	101	0	101
25 331.4 Transm. & Distribution	10,805	43	2.33%	251	0	251
26 333.4 Services	2,325	40	2.50%	58	0	58
27 334.4 Meters & Meter Insallation	4,426	20	5.00%	221	0	221
28 335.4 Hydrants	829	45	2.22%	18	0	18
29 339.4 Other Plant & Misc.	2	25	4.00%	0	0	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	278	0	N.A.	0	0	0
32 304.5 Structures & Improvements	1,382	40	2.50%	35	0	35
33 340.5 Office Furniture & Equipment	709	15	6.67%	47	0	47
34 340.51 Computer Equipment	1,096	6	16.67%	183	0	183
35 341.5 Transportation Equipment	942	6	16.67%	157	0	157
36 342.5 Stores Equipment	8	18	5.56%	0	0	0
37 343.5 Tools, Shop & Garage	357	16	6.25%	22	0	22
38 344.5 Laboratory Equipment	79	15	6.67%	5	0	5
39 345.5 Power Operated Equipment	465	12	8.33%	39	0	39
40 346.5 Communication Equipment	147	10	10.00%	15	0	15
41 347.5 Miscellaneous Equipment	50	15	6.67%	3	0	3
42 348.5 Other Tangible Plant	39	10	10.00%	4	0	4
43						
44 **INTANGIBLE PLANT**	2,668		2.52%	67	0	67
45 **SUPPLY & PUMPING**	10,411		2.17%	226	0	226
46 **WATER TREATMENT PLANT**	24,612		4.52%	1,114	0	1,114
47 **TRANSM. & DISTRIBUTION**	22,128		2.94%	650	0	650
48 **GENERAL PLANT**	5,552		9.19%	510	0	510
49						
51 **TOTAL DEPRECIATION EXPENSE**	65,372		3.93%	2,568	0	2,568
52 **AMORTIZATION OF CIAC**				(362)	0	(362)
53 **NON-USED AND USEFUL**				0	0	0
54 **NET DEPRECIATION EXPENSE - WATER**				2,206	0	2,206

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Orange / Holiday Heights

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	4.13%	0	0	0
2 Line/Main Extension Fees	15,600	2.32%	362	0	362
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	0	2.32%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.74%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	15,600		362	0	362

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

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Orange / Holiday Heights

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	1,372	42	3.03%
3	305.2 Collect. & Impound.	4	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	4,300	143	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	11	0	2.86%
8	310.2 Power Generation Eq.	5	0	5.00%
9	311.2 Pumping Equipment	819	41	5.00%
10	339.2 Other Plant & Misc.	(6)	(0)	4.00%
11	304.3 Structures & Improvements	335	10	3.03%
12	320.3 Water Treatment Eq.	24,276	1,103	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	3,741	101	2.70%
15	**COMPOSITE RATE**	34,857	1,441	**4.13%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	10,805	251	2.33%
19	335.4 Hydrants	829	18	2.22%
20	339.4 Other Plant & Misc.	2	0	4.00%
21	**COMPOSITE RATE**	11,636	270	**2.32%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	4,426	221	5.00%
24	**COMPOSITE RATE**	4,426	221	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	2,325	58	2.50%
27	**COMPOSITE RATE**	2,325	58	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	34,857	1,441	4.13%
30	Line / Main Extension Fees & Contri. lines (Line 21)	11,636	270	2.32%
31	Meter Installation Fees (Line 24)	4,426	221	5.00%
32	Service Installation Fees (Line 27)	2,325	58	2.50%
33	**COMPOSITE RATE**	53,243	1,990	**3.74%**

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 / Orange / Holiday Heights
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.	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	42	0	42	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	143	0	143	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	41	0	41	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	10	0	10	0.00%	0
19	320.3 Water Treatment Eq.	1,103	0	1,103	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	101	0	101	0.00%	0
25	331.4 Transm. & Distribution	251	0	251	0.00%	0
26	333.4 Services	58	0	58	0.00%	0
27	334.4 Meters & Meter Insallation	221	0	221	0.00%	0
28	335.4 Hydrants	18	0	18	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	35	0	35	0.00%	0
33	340.5 Office Furniture & Equipment	47	0	47	0.00%	0
34	340.51 Computer Equipment	183	0	183	0.00%	0
35	341.5 Transportation Equipment	157	0	157	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	22	0	22	0.00%	0
38	344.5 Laboratory Equipment	5	0	5	0.00%	0
39	345.5 Power Operated Equipment	39	0	39	0.00%	0
40	346.5 Communication Equipment	15	0	15	0.00%	0
41	347.5 Miscellaneous Equipment	3	0	3	0.00%	0
42	348.5 Other Tangible Plant	4	0	4	0.00%	0
43						
44	**INTANGIBLE PLANT**	67	0	67		0
45	**SUPPLY & PUMPING**	226	0	226		0
46	**WATER TREATMENT PLANT**	1,114	0	1,114		0
47	**TRANSM. & DISTRIBUTION**	650	0	650		0
48	**GENERAL PLANT**	510	0	510		0
49						
51	**TOTAL**	2,568	0	2,568		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 / Orange / Holiday Heights
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:	568	15	583	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	568	19	587		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	445	445		
6		0	0	0		
7	TOTAL	0	445	445		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		522	0	522		
11		0	0	0		
12	TOTAL	522	0	522		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,090	460	1,550		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,090	464	1,554		B-1 (W)

Notes:

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

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Orange / Holiday Heights
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	12,628	338	12,966	12,628	418	13,046	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	9,376	(334)	9,042	9,376	882	10,258	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	2,206	0	2,206	2,206	0	2,206	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	1,090	464	1,554	1,090	464	1,554	B-15 (W)	-
8 Pre Tax Operating Expenses	12,672	129	12,802	12,672	1,345	14,018	-	-
9 **TOTAL PRE-TAX INCOME**	**(44)**	**209**	**164**	**(44)**	**(927)**	**(972)**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(44)	209	164	(44)	(927)	(972)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	45,247	(10,958)	34,289	45,247	(10,806)	34,441	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	2,624	(636)	1,989	2,624	(627)	1,998	-	-
17 Total Taxable Income	(2,669)	844	(1,824)	(2,669)	(301)	(2,969)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**(1,004)**	**318**	**(687)**	**(1,004)**	**(113)**	**(1,117)**	-	-
20 Less:								
21 Parent Debt Adjustment	146	0	146	146	0	146	C-9 (W)	-
22 Investment Tax Credit	29	0	29	29	0	29	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**(1,179)**	**318**	**(861)**	**(1,179)**	**(113)**	**(1,292)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Orange / Holiday Heights

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. (%)	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

Imperial Terrace - 570

Lake County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Imperial Mobile 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	121,177	(2,966)	118,211	A-5 (W)
2 Utility Land & Land Rights	8,575	0	8,575	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(42,703)	24	(42,679)	A-9 (W)
6 CIAC	(50,764)	0	(50,764)	A-12 (W)
7 Accumulated Amortization of CIAC	24,456	0	24,456	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	(907)	0	(907)	C-7 (W)
12 Working Capital Allowance	3,129	481	3,611	A-17 (W)
13 **TOTAL WATER RATE BASE**	62,962	(2,460)	60,502	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Imperial Mobile 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	121,177	(2,966)	118,211	A-5 (W)
2	Utility Land & Land Rights	8,575	0	8,575	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(42,703)	24	(42,679)	A-9 (W)
6	CIAC	(50,764)	0	(50,764)	A-12 (W)
7	Accumulated Amortization of CIAC	24,456	0	24,456	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	(907)	0	(907)	C-7 (W)
12	Working Capital Allowance	3,129	(123)	3,006	A-17 (W)
13	TOTAL WATER RATE BASE	62,962	(3,065)	59,897	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Imperial Mobile 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 of2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(5,932)	0	(2,966)	A-5 (W)
3					
4	2.				
5					
6					
7		(5,932)	0	(2,966)	
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.	333	333	333	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(618)	(309)	
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		333	(285)	24	
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 / Imperial Mobile 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).	(123)	(123)	(123)	A-17 (W)
38					
39	2.				
40					
41					
42		(123)	(123)	(123)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	481	481	481	A-17 (W)
45					
46	2.				
47					
48					
49		481	481	481	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(5,722)	(408)	(3,065)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(5,117)	197	(2,460)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Imperial Mobile 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 21636 ENDED 07/01/88**	**76,841**
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 / Imperial Mobile 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	**7/1/88 BALANCE**	76,841
12	1988 Additions	16,305
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	16,305
16	**12/31/88 BALANCE**	93,146
17	1989 Additions	5,372
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,372
21	**12/31/89 BALANCE**	98,518
22	1990 Additions (A/C 101)	3,780
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	3,780
27	**12/31/90 BALANCE**	102,298
28	1990 General Plant Reallocation Adjustments *	18,451
29	**12/31/90 ADJUSTED BALANCE**	120,748
30	1991 Additions (A/C 101)	18,006
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	18,006
35	**12/31/91 BALANCE**	138,754

* 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 / Imperial Mobile 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	5,932	(5,932)	0	(0)	(5,932)	0	0	2,966	(2,966)	(0)
3 302.1 Franchises	1	252	0	253	0	0	253	127	0	127
4 339.1 Other Plant & Misc.	173	0	0	173	0	0	173	173	0	173
5 SOURCE OF SUPPLY & PUMPING										
6 303.2 Land & Land Rights	7,029	0	0	7,029	0	0	7,029	7,029	0	7,029
7 304.2 Structures & Improvements	8,834	0	0	8,834	0	0	8,834	8,834	0	8,834
8 305.2 Collect. & Impound.	19	0	0	19	0	0	19	19	0	19
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	33	0	0	33	0	0	33	33	0	33
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	2,135	0	0	2,135	0	0	2,135	2,135	0	2,135
13 310.2 Power Generation Eq.	6	21,160	0	21,166	0	0	21,166	10,586	0	10,586
14 311.2 Pumping Equipment	571	0	0	571	0	0	571	571	0	571
15 339.2 Other Plant & Misc.	(26)	0	0	(26)	0	0	(26)	(26)	0	(26)
16 WATER TREATMENT PLANT										
17 303.3 Land & Land Rights	2	512	0	514	0	0	514	258	0	258
18 304.3 Structures & Improvements	1,957	2	0	1,959	0	0	1,959	1,958	0	1,958
19 320.3 Water Treatment Eq.	3,962	0	0	3,962	0	0	3,962	3,962	0	3,962
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. Reservlors	5,491	0	0	5,491	0	0	5,491	5,491	0	5,491
25 331.4 Transm. & Distribution	51,130	0	0	51,130	0	0	51,130	51,130	0	51,130
26 333.4 Services	217	0	0	217	0	0	217	217	0	217
27 334.4 Meters & Meter Installation	8,547	46	0	8,593	0	0	8,593	8,570	0	8,570
28 335.4 Hydrants	44	0	0	44	0	0	44	44	0	44
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	1,309	(44)	0	1,265	0	0	1,265	1,287	0	1,287
32 304.5 Structures & Improvements	6,312	156	0	6,468	0	0	6,468	6,390	0	6,390
33 340.5 Office Furniture & Equipme	3,252	53	0	3,305	0	0	3,305	3,279	0	3,279
34 340.51 Computer Equipment	4,287	1,556	0	5,843	0	0	5,843	5,065	0	5,065
35 341.5 Transportation Equipment	4,193	323	0	4,516	0	0	4,516	4,354	0	4,354
36 342.5 Stores Equipment	32	8	0	40	0	0	40	36	0	36
37 343.5 Tools, Shop & Garage	1,665	(31)	0	1,635	0	0	1,635	1,650	0	1,650
38 344.5 Laboratory Equipment	353	25	0	378	0	0	378	365	0	365
39 345.5 Power Operated Equipment	2,248	(193)	0	2,054	0	0	2,054	2,151	0	2,151
40 346.5 Communication Equipment	653	52	0	704	0	0	704	679	0	679
41 347.5 Miscellaneous Equipment	204	52	0	256	0	0	256	230	0	230
42 348.5 Other Tangible Plant	175	9	0	184	0	0	184	180	0	180
43										
44 INTANGIBLE PLANT	6,106	(5,680)	0	426	(5,932)	0	426	3,266	(2,966)	300
45 SUPPLY & PUMPING	18,601	21,160	0	39,761	0	0	39,761	29,181	0	29,181
46 WATER TREATMENT PLANT	5,921	514	0	6,434	0	0	6,434	6,177	0	6,177
47 TRANSM. & DISTRIBUTION	65,437	46	0	65,483	0	0	65,483	65,460	0	65,460
48 GENERAL PLANT	24,684	1,965	0	26,649	0	0	26,649	25,666	0	25,666
49										
50 TOTAL PLANT IN SERVICE	120,748	18,006	0	138,754	(5,932)	0	138,754	129,751	(2,966)	126,785
51 LAND & LAND RIGHTS	8,341	468	0	8,809	0	0	8,809	8,575	0	8,575
52 TOTAL PIS LESS LAND	112,407	17,538	0	129,946	(5,932)	0	129,946	121,177	(2,966)	118,211

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

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

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

Company: SSU / Lake / Imperial Mobile 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	127	0	0	127	0%	0
4	339.1 Other Plant & Misc.	173	0	0	173	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	7,029	0	0	7,029	0%	0
7	304.2 Structures & Improvements	8,834	0	0	8,834	0%	0
8	305.2 Collect. & Impound.	19	0	0	19	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	33	0	0	33	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	2,135	0	0	2,135	0%	0
13	310.2 Power Generation Eq.	10,586	0	0	10,586	0%	0
14	311.2 Pumping Equipment	571	0	0	571	0%	0
15	339.2 Other Plant & Misc.	(26)	0	0	(26)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	258	0	0	258	0%	0
18	304.3 Structures & Improvements	1,958	0	0	1,958	0%	0
19	320.3 Water Treatment Eq.	3,962	0	0	3,962	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	5,491	0	0	5,491	0%	0
25	331.4 Transm. & Distribution	51,130	49,950	0	1,180	0%	0
26	333.4 Services	217	0	0	217	0%	0
27	334.4 Meters & Meter Installation	8,570	0	0	8,570	0%	0
28	335.4 Hydrants	44	43	0	1	0%	0
29	339.4 Other Plant & Misc.	7	7	0	0	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,287	0	0	1,287	0%	0
32	304.5 Structures & Improvements	6,390	0	0	6,390	0%	0
33	340.5 Office Furniture & Equipment	3,279	0	0	3,279	0%	0
34	340.51 Computer Equipment	5,065	0	0	5,065	0%	0
35	341.5 Transportation Equipment	4,354	0	0	4,354	0%	0
36	342.5 Stores Equipment	36	0	0	36	0%	0
37	343.5 Tools, Shop & Garage	1,650	0	0	1,650	0%	0
38	344.5 Laboratory Equipment	365	0	0	365	0%	0
39	345.5 Power Operated Equipment	2,151	0	0	2,151	0%	0
40	346.5 Communication Equipment	679	0	0	679	0%	0
41	347.5 Miscellaneous Equipment	230	0	0	230	0%	0
42	348.5 Other Tangible Plant	180	0	0	180	0%	0
43							
44	**INTANGIBLE PLANT**	300	0	0	300		0
45	**SUPPLY & PUMPING**	29,181	0	0	29,181		0
46	**WATER TREATMENT PLANT**	6,177	0	0	6,177		0
47	**TRANSM. & DISTRIBUTION**	65,460	50,000	0	15,460		0
48	**GENERAL PLANT**	25,666	0	0	25,666		0
49							
50	**TOTAL PLANT IN SERVICE**	126,785	50,000	0	76,785		0
51	**LAND & LAND RIGHTS**	8,575	0	0	8,575		0
52	**TOTAL PIS LESS LAND**	118,211	50,000	0	68,211		0
53					Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =	0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Imperial Mobile 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 / Imperial Mobile 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 21636 ENDED 07/01/88**	26,731
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 / Imperial Mobile 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**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**7/1/88 BALANCE**	26,731
12	1988 Additions	973
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	973
16	**12/31/88 BALANCE**	27,704
17	1989 Additions	2,218
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,218
21	**12/31/89 BALANCE**	29,922
22	1990 Additions	2,548
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,548
26	**12/31/90 BALANCE**	32,470
27	1990 General Plant Reallocation Adjustments *	7,599
28	**12/31/90 ADJUSTED BALANCE**	40,070
29	1991 Additions	5,267
30	1991 Retirements	0
31	1991 Adjustments	285
32	1991 Net Additions	5,552
33	**12/31/91 BALANCE**	45,622

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Imperial Mobile 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	333	(0)	333	(333)	(333)	(0)	333	(333)	(0)
3 302.1 Franchises	0	3	3	0	0	3	2	0	2
4 339.1 Other Plant & Misc.	9	7	16	0	0	16	13	0	13
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	4,048	268	4,316	0	0	4,316	4,182	0	4,182
8 305.2 Collect. & Impound.	0	0	1	0	0	1	1	0	1
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	2	1	3	0	0	3	2	0	2
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	522	61	583	0	0	583	553	0	553
13 310.2 Power Generation Eq.	0	529	529	0	0	529	265	0	265
14 311.2 Pumping Equipment	28	29	57	0	0	57	43	0	43
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	71	59	130	0	0	130	100	0	100
19 320.3 Water Treatment Eq.	94	180	274	0	0	274	184	0	184
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	308	148	457	0	0	457	382	0	382
25 331.4 Transm. & Distribution	23,916	1,189	25,105	0	0	25,105	24,511	0	24,511
26 333.4 Services	10	5	16	0	0	16	13	0	13
27 334.4 Meters & Meter Insallation	2,653	429	3,081	0	0	3,081	2,867	0	2,867
28 335.4 Hydrants	2	1	3	0	0	3	3	0	3
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	834	160	994	0	0	994	914	0	914
33 340.5 Office Furniture & Equipment	1,049	219	1,268	0	0	1,268	1,159	0	1,159
34 340.51 Computer Equipment	538	844	1,383	0	618	2,000	960	309	1,269
35 341.5 Transportation Equipment	2,652	726	3,378	0	0	3,378	3,015	0	3,015
36 342.5 Stores Equipment	10	2	12	0	0	12	11	0	11
37 343.5 Tools, Shop & Garage	753	103	856	0	0	856	804	0	804
38 344.5 Laboratory Equipment	158	24	182	0	0	182	170	0	170
39 345.5 Power Operated Equipment	1,719	179	1,898	0	0	1,898	1,808	0	1,808
40 346.5 Communication Equipment	251	68	319	0	0	319	285	0	285
41 347.5 Miscellaneous Equipment	36	15	51	0	0	51	44	0	44
42 348.5 Other Tangible Plant	71	18	89	0	0	89	80	0	80
43									
44 **INTANGIBLE PLANT**	343	10	353	(333)	(333)	19	348	(333)	14
45 **SUPPLY & PUMPING**	4,600	887	5,487	0	0	5,487	5,044	0	5,044
46 **WATER TREATMENT PLANT**	165	239	404	0	0	404	284	0	284
47 **TRANSM. & DISTRIBUTION**	26,890	1,773	28,663	0	0	28,663	27,776	0	27,776
48 **GENERAL PLANT**	8,072	2,358	10,430	0	618	11,048	9,251	309	9,560
49									
50 **TOTAL WATER ACCUM. DEP.**	40,070	5,267	45,337	(333)	285	45,622	42,703	(24)	42,679

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Imperial Mobile 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	2	0	2	0%	0
4 339.1 Other Plant & Misc.	13	0	13	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	4,182	0	4,182	0%	0
8 305.2 Collect. & Impound.	1	0	1	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	2	0	2	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	553	0	553	0%	0
13 310.2 Power Generation Eq.	265	0	265	0%	0
14 311.2 Pumping Equipment	43	0	43	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	100	0	100	0%	0
19 320.3 Water Treatment Eq.	184	0	184	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	382	0	382	0%	0
25 331.4 Transm. & Distribution	24,511	24,250	261	0%	0
26 333.4 Services	13	0	13	0%	0
27 334.4 Meters & Meter Insallation	2,867	0	2,867	0%	0
28 335.4 Hydrants	3	21	(18)	0%	0
29 339.4 Other Plant & Misc.	0	3	(3)	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	914	0	914	0%	0
33 340.5 Office Furniture & Equipment	1,159	0	1,159	0%	0
34 340.51 Computer Equipment	1,269	0	1,269	0%	0
35 341.5 Transportation Equipment	3,015	0	3,015	0%	0
36 342.5 Stores Equipment	11	0	11	0%	0
37 343.5 Tools, Shop & Garage	804	0	804	0%	0
38 344.5 Laboratory Equipment	170	0	170	0%	0
39 345.5 Power Operated Equipment	1,808	0	1,808	0%	0
40 346.5 Communication Equipment	285	0	285	0%	0
41 347.5 Miscellaneous Equipment	44	0	44	0%	0
42 348.5 Other Tangible Plant	80	0	80	0%	0
43					
44 **INTANGIBLE PLANT**	14	0	14		0
45 **SUPPLY & PUMPING**	5,044	0	5,044		0
46 **WATER TREATMENT PLANT**	284	0	284		0
47 **TRANSM. & DISTRIBUTION**	27,776	24,274	3,502		0
48 **GENERAL PLANT**	9,560	0	9,560		0
49					
50 **TOTAL**	**42,679**	**24,274**	**18,404**		**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 / Imperial Mobile 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 21636 ENDED 07/01/88**	50,314
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 / Imperial Mobile 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	**7/1/88 BALANCE**	50,314
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	50,314
17	1989 Additions	225
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	225
21	**12/31/89 BALANCE**	50,539
22	1990 Additions	225
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	225
26	**12/31/90 BALANCE**	50,764
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	***12/31/91 BALANCE***	50,764

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

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Imperial Mobile 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	314	0	314	0	0	314	314	0	314
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	450	0	450	0	0	450	450	0	450
4 Contributed Lines	50,000	0	50,000	0	0	50,000	50,000	0	50,000
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**	50,764	0	50,764	0	0	50,764	50,764	0	50,764

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Imperial Mobile 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 21636 ENDED 07/01/88**	20,697
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 / Imperial Mobile 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	**7/1/88 BALANCE**	20,697
12	1988 Additions	633
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	633
16	**12/31/88 BALANCE**	21,330
17	1989 Additions	1,261
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,261
21	**12/31/89 BALANCE**	22,591
22	1990 Additions	1,266
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,266
26	**12/31/90 BALANCE**	23,857
27	1991 Additions	1,197
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,197
31	**12/31/91 BALANCE**	25,055

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Imperial Mobile 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	153	12	165	0	0	165	159	0	159
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	11	23	34	0	0	34	23	0	23
4 Contributed Lines	23,693	1,163	24,856	0	0	24,856	24,274	0	24,274
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**	23,857	1,197	25,055	0	0	25,055	24,456	0	24,456

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Imperial Mobile 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 / Imperial Mobile 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
17	__/__/__ BALANCE	0

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Imperial Mobile 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 / Imperial Mobile 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	25,034	(987)	24,047	25,034	3,851	28,885	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	3,129	(123)	3,006	3,129	481	3,611	

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

Company: Southern States Utilities (Consolidated)

FPSC

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

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

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

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

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

Company: Southern States Utilities (Consolidated)

FPSC

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

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

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

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

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Lake / Imperial Mobile 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

Imperial Terrace - 570

Lake County (SSU)

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

Company: SSU / Lake / Imperial Mobile 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	16,507	1,039	17,546	28,532	46,078	162.61%	B-4, B-3 (W)
3	Other Revenues	30	15	45	0	45		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**16,537**	**1,054**	**17,591**	**28,532**	**46,123**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	25,034	3,851	28,885	0	28,885		B-5 (W)
6	Depreciation, net of CIAC Amort.	4,070	0	4,070	0	4,070		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	2,307	951	3,258	1,284	4,542		B-15, B-3 (W)
9	Provision For Income Taxes	(7,272)	(1,357)	(8,628)	10,253	1,625		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**24,140**	**3,446**	**27,585**	**11,537**	**39,123**		
11	**NET OPERATING INCOME:**	**(7,603)**	**(2,392)**	**(9,994)**	**16,994**	**7,000**		
12	**RATE BASE**	**62,962**		**60,502**		**60,502**		A-1 (W)
13	**RATE OF RETURN**	**-12.08%**		**-16.52%**		**11.57%**		D-1 (W)

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

Company: SSU / Lake / Imperial Mobile 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	16,507	1,039	17,546	23,073	40,619	131.50%	B-4, B-3 (W)
3 Other Revenues	30	0	30	0	30		B-4 (W)
4 **TOTAL OPERATING REVENUES**	16,537	1,039	17,576	23,073	40,649		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	25,034	(987)	24,047	0	24,047		B-5 (W)
6 Depreciation, net of CIAC Amort.	4,070	0	4,070	0	4,070		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 *Taxes Other Than Income*	2,307	951	3,258	1,038	4,296		B-15, B-3 (W)
9 Provision For Income Taxes	(7,272)	471	(6,800)	8,292	1,492		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	24,140	435	24,575	9,330	33,905		
11 **NET OPERATING INCOME:**	(7,603)	604	(6,999)	13,743	6,744		
12 **RATE BASE**	62,962		59,897		59,897		A-1 (W)
13 **RATE OF RETURN**	-12.08%		-11.68%		11.26%		D-1 (W)

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

Company: SSU / Lake / Imperial Mobile 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	59,897		60,502		A-1 (W)	-
5	Required Income (L3 x L4)	6,744		7,000		-	-
6	Adjusted Income under Present Rates	(6,999)		(9,994)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	13,743		16,994		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	22,035		27,248		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	23,073		28,532		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	22,035		27,248		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	8,292		10,253		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	1,038		1,284		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	13,743		16,994			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 / Imperial Mobile 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.	1,039	1,054	B-4 (W)
3				
4	2.			
5				
6				
7		1,039	1,054	
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.	(987)	(987)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,074	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		229	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		409	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(32)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		941	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		2,218	B-5 (W)
22				
23				
24		(987)	3,851	
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.	47	47	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	904	904	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		951	951	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	471	(1,357)	B-16 (W)
48				
49	2.			
50				
51				
52		471	(1,357)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	604	(2,392)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Imperial Mobile 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	16,940	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**	16,940	606	17,546
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	(433)	0	
16	**SUBTOTAL OTHER WATER SALES**	(433)	433	0
17	**TOTAL WATER SALES**	16,507	1,039	17,546
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	30	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**	30	15	45
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	16,537	1,039	17,576
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	16,537	1,054	17,591

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 / Imperial Mobile 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	10,472	831	11,304	3,596	180	3,776	1,724	269	1,992	5,153	383	5,536
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	3,327	1,018	4,345	967	(256)	710	494	(139)	355	1,866	1,414	3,280
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	2,309	9	2,317	2,220	0	2,220	0	7	7	89	1	90
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	260	9	270	260	9	270	0	0	0	0	0	0
8 620 Materials and Supplies	3,255	155	3,410	2,812	102	2,914	17	28	45	426	24	451
9 631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10 632 Contractual Services - Acct.	414	17	432	0	0	0	0	0	0	414	17	432
11 633 Contractual Services - Legal	168	10	179	0	0	0	0	0	0	168	10	179
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	929	40	970	728	26	755	0	0	0	201	14	215
14 641 Rental of Building/Real Prop.	80	40	120	0	0	0	0	0	0	80	40	120
15 642 Rental of Equipment	28	1	30	25	1	26	0	0	0	3	0	3
16 650 Transportation Expense	432	28	460	428	16	443	3	11	14	2	1	4
17 656 Insurance - Vehicle	244	41	286	0	0	0	0	0	0	244	41	286
18 657 Insurance - General Liability	284	31	316	0	0	0	0	0	0	284	31	316
19 658 Insurance - Workman's Comp.	5	361	367	0	125	125	0	62	62	5	174	180
20 659 Insurance - Other	167	7	173	0	0	0	0	0	0	167	7	173
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	1,074	1,074	0	0	0	0	0	0	0	1,074	1,074
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	447	29	476	0	0	0	447	29	476	0	0	0
25 675 Miscellaneous Expenses	2,192	147	2,338	0	0	0	3	10	14	2,188	136	2,325
26 TOTAL WATER O&M EXPENSES	25,034	3,851	28,885	11,037	201	11,238	2,687	278	2,965	11,311	3,372	14,682
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	10,472	831	11,304	3,596	180	3,776	1,724	269	1,992	5,153	383	5,536
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	3,327	1,018	4,345	967	(256)	710	494	(139)	355	1,866	1,414	3,280
31 TOTAL WATER LABOR COSTS	13,800	1,849	15,649	4,563	(78)	4,485	2,218	130	2,348	7,019	1,797	9,816

0093

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

Company: SSU / Lake / Imperial Mobile 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	(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	10,472	0	10,472	3,596	0	3,596	1,724	0	1,724	5,153	0	5,153
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	3,327	(1,334)	1,994	967	(283)	685	494	(166)	328	1,866	(885)	981
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	2,309	0	2,309	2,220	0	2,220	0	0	0	89	0	89
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	260	0	260	260	0	260	0	0	0	0	0	0
8	620	Materials and Supplies	3,255	0	3,255	2,812	0	2,812	17	0	17	426	0	426
9	631	Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632	Contractual Services - Acct.	414	0	414	0	0	0	0	0	0	414	0	414
11	633	Contractual Services - Legal	168	0	168	0	0	0	0	0	0	168	0	168
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	929	0	929	728	0	728	0	0	0	201	0	201
14	641	Rental of Building/Real Prop.	80	0	80	0	0	0	0	0	0	80	0	80
15	642	Rental of Equipment	28	0	28	25	0	25	0	0	0	3	0	3
16	650	Transportation Expense	432	0	432	428	0	428	3	0	3	2	0	2
17	656	Insurance - Vehicle	244	0	244	0	0	0	0	0	0	244	0	244
18	657	Insurance - General Liability	284	0	284	0	0	0	0	0	0	284	0	284
19	658	Insurance - Workman's Comp.	5	346	352	0	121	121	0	58	58	5	168	173
20	659	Insurance - Other	167	0	167	0	0	0	0	0	0	167	0	167
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	447	0	447	0	0	0	447	0	447	0	0	0
25	675	Miscellaneous Expenses	2,192	0	2,192	0	0	0	3	0	3	2,188	0	2,188
26		**TOTAL WATER O&M EXPENSES**	**25,034**	**(987)**	**24,047**	**11,037**	**(162)**	**10,875**	**2,687**	**(108)**	**2,579**	**11,311**	**(717)**	**10,594**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	10,472	0	10,472	3,596	0	3,596	1,724	0	1,724	5,153	0	5,153
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	3,327	(1,334)	1,994	967	(283)	685	494	(166)	328	1,866	(885)	981
31		**TOTAL WATER LABOR COSTS**	**13,800**	**(1,334)**	**12,466**	**4,563**	**(283)**	**4,281**	**2,218**	**(166)**	**2,052**	**7,019**	**(885)**	**6,134**

0094

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Imperial Mobile 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	906	850	1,178	821	820	600	686	897	1,677	685	612	741	10,472	0	10,472	831	11,304
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	253	277	385	259	261	203	228	288	492	228	204	250	3,327	(1,334)	1,994	1,018	4,345
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	213	153	209	206	188	160	175	183	266	181	185	190	2,309	0	2,309	9	2,317
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	239	0	0	0	0	0	21	0	0	0	260	0	260	9	270
8	620.1-8 Materials and Supplies	(115)	373	361	47	98	47	57	1,886	332	79	45	45	3,255	0	3,255	155	3,410
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.	30	35	33	34	35	34	36	33	35	36	31	42	414	0	414	17	432
11	633.1-8 Contractual Services - Legal	12	14	14	14	14	14	15	13	14	15	13	17	168	0	168	10	179
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	254	63	47	16	186	17	200	16	78	18	15	21	929	0	929	40	970
14	641.1-8 Rental of Building/Real Prop.	6	7	6	7	7	7	7	6	7	7	6	8	80	0	80	40	120
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	26	0	0	28	0	28	1	30
16	650.1-8 Transportation Expense	47	45	93	29	17	3	9	30	129	19	8	2	432	0	432	28	460
17	656.1-8 Insurance - Vehicle	18	21	20	20	21	20	21	19	21	21	18	25	244	0	244	41	286
18	657.1-8 Insurance - General Liability	20	24	23	23	24	24	25	22	24	25	21	29	284	0	284	31	316
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	5	346	352	361	367
20	659.1-8 Insurance - Other	12	14	13	14	14	14	14	13	14	15	13	17	167	0	167	7	173
21	660.1-8 Advertising Expense	1	1	1	1	1	1	2	1	1	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	1,074	1,074
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	24	36	45	36	38	31	35	38	31	37	42	52	447	0	447	29	476
25	675.1-8 Miscellaneous Expenses	157	187	176	179	185	181	190	172	185	191	165	221	2,192	0	2,192	147	2,338
26	**TOTAL WATER O&M EXPENSES**	1,841	2,102	2,845	1,705	1,910	1,356	1,701	3,619	3,328	1,585	1,381	1,662	25,034	(987)	24,047	3,851	28,885

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	10,472	831	11,304
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	3,327	1,018	4,345
31	**TOTAL WATER LABOR COSTS**	13,800	1,849	15,649

0095

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Imperial Mobile 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	441	271	591	262	236	55	103	345	1,122	91	60	19	3,596	0	3,596	180	3,776
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	92	78	185	67	61	15	27	100	300	23	16	4	967	(283)	685	(258)	710
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-6 Purchased Power	207	145	202	199	180	153	167	176	258	173	178	181	2,220	0	2,220	0	2,220
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	239	0	0	0	0	0	21	0	0	0	260	0	260	9	270
8	620.1-6 Materials and Supplies	(146)	335	325	11	61	11	18	1,851	295	41	11	0	2,812	0	2,812	102	2,914
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	240	46	30	0	169	0	182	0	61	0	0	0	728	0	728	26	755
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	25	0	0	25	0	25	1	26
16	650.1-6 Transportation Expense	47	45	93	29	16	3	9	30	129	19	8	1	428	0	428	16	443
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	121	121	125	125
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	881	919	1,665	567	723	236	507	2,502	2,186	373	273	206	11,037	(162)	10,875	201	11,238

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,596	180	3,776
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	967	(256)	710
31	TOTAL WATER DIRECT LABOR COSTS	4,563	(78)	4,485

0096

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Imperial Mobile 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

(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	94	140	172	139	148	118	135	148	120	144	163	202	1,724	0	1,724	269	1,992
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	27	40	49	40	43	34	39	42	34	41	47	58	494	(166)	328	(139)	355
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	7	7
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	28	45
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	58	58	62	62
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	24	36	45	36	38	31	35	38	31	37	42	52	447	0	447	29	476
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	10	14
26 TOTAL WATER CUSTOMER ACCOUNTS	147	219	269	216	231	184	211	230	187	224	254	315	2,687	(108)	2,579	278	2,965

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 *601.7 Salaries & Wages - Employees*	1,724	269	1,992
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	494	(139)	355
31 TOTAL WATER CUST ACCTS LABOR COSTS	2,218	130	2,348

0097

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Imperial Mobile 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

(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	370	439	415	420	435	426	448	404	435	450	389	520	5,153	0	5,153	383	5,536
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	134	159	150	152	158	154	162	146	157	163	141	188	1,866	(885)	981	1,414	3,280
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	6	8	7	7	7	7	8	7	7	8	7	9	89	0	89	1	90
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	31	36	34	35	36	35	37	33	36	37	32	43	426	0	426	24	451
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.	30	35	33	34	35	34	36	33	35	36	31	42	414	0	414	17	432
11	633.8 Contractual Services - Legal	12	14	14	14	14	14	15	13	14	15	13	17	168	0	168	10	179
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	14	17	16	16	17	17	17	16	17	18	15	20	201	0	201	14	215
14	641.8 Rental of Building/Real Prop.	6	7	6	7	7	7	7	6	7	7	6	8	80	0	80	40	120
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	20	21	19	21	21	18	25	244	0	244	41	286
18	657.8 Insurance - General Liability	20	24	23	23	24	24	25	22	24	25	21	29	284	0	284	31	316
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	5	168	173	174	180
20	659.8 Insurance - Other	12	14	13	14	14	14	14	13	14	15	13	17	167	0	167	7	173
21	660.8 Advertising Expense	1	1	1	1	1	1	2	1	1	2	1	2	16	0	16	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	1,074	1,074
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	157	187	176	178	185	181	190	172	185	191	165	221	2,188	0	2,188	136	2,325
26	**TOTAL WATER A&G EXPENSES**	**813**	**964**	**911**	**922**	**955**	**935**	**983**	**888**	**955**	**988**	**854**	**1,142**	**11,311**	**(717)**	**10,594**	**3,372**	**14,682**

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	5,153	383	5,536
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,866	1,414	3,280
31	**TOTAL WATER A&G LABOR COSTS**	**7,019**	**1,797**	**8,816**

0098

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

Company: SSU / Lake / Imperial Mobile 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	10,472	0	10,472	10,472	0	0	125	200	(32)	10,765	538	0	631	11,304
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	3,327	(1,334)	1,994	3,327	(1,334)	0	33	26	0	2,053	75	2,218	1,018	4,345
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	2,309	0	2,309	2,309	0	0	1	7	0	2,317	0	0	9	2,317
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	260	0	260	260	0	0	0	0	0	260	9	0	9	270
8 620.1-8 Materials and Supplies	3,255	0	3,255	3,255	0	0	6	30	0	3,291	119	0	155	3,410
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.	414	0	414	414	0	0	2	0	0	417	15	0	17	432
11 633.1-8 Contractual Services - Legal	168	0	168	168	0	0	4	0	0	172	6	0	10	178
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	929	0	929	929	0	0	6	0	0	936	34	0	40	970
14 641.1-8 Rental of Building/Real Prop.	80	0	80	80	0	0	0	36	0	116	4	0	40	120
15 642.1-8 Rental of Equipment	28	0	28	28	0	0	0	0	0	29	1	0	1	30
16 650.1-8 Transportation Expense	432	0	432	432	0	0	1	11	0	444	16	0	28	460
17 656.1-8 Insurance - Vehicle	244	0	244	244	0	0	6	25	0	276	10	0	41	286
18 657.1-8 Insurance - General Liability	284	0	284	284	0	0	6	14	0	305	11	0	31	316
19 658.1-8 Insurance - Workman's Comp.	5	346	352	5	346	0	0	2	0	354	13	0	361	367
20 659.1-8 Insurance - Other	167	0	167	167	0	0	1	0	0	167	6	0	7	173
21 660.1-8 Advertising Expense	18	0	18	18	0	0	1	0	0	18	1	0	1	19
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,074	0	0	0	1,074	0	0	1,074	1,074
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	447	0	447	447	0	0	0	29	0	476	0	0	29	476
25 675.1-8 Miscellaneous Expenses	2,192	0	2,192	2,192	0	0	35	29	0	2,256	82	0	147	2,338
26 TOTAL WATER O&M EXPENSES	25,034	(987)	24,047	25,034	(987)	1,074	229	409	(32)	25,727	941	2,218	3,851	28,885

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.

6600

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Lake / Imperial Mobile 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

Line No.	Account No. and Name	(2) Per Books O&M	(3) Reclassify Pension & Benefits Consistent With NARUC	(4) TOTAL ADJUSTED INTERIM O&M	(5) Per Books O&M	(6) Reclassify Pension & Benefits Consistent With NARUC	(7) Add Allocated Current Rate Case Exp. Amort.	(8) ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	(9) ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	(10) Adjust Deltona Utilities Gas Sale	(11) Subtotal Adjusted O&M Per Filing	(12) Proforma Attrition Adjustment	(13) Add Allocated Post Retirement Benefits	(14) Total Adjustments To Per Books O&M	(15) TOTAL ADJUSTED FINAL O&M
	(1)	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
1	601.1-6 Salaries & Wages - Employees	3,596		3,596	3,596						3,596	180		180	3,776
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	604.1-6 Employee Pensions & Benefits	967	(283)	685	967	(283)					685	25		(258)	710
4	610.1-6 Purchased Water	0		0	0						0			0	0
5	615.1-6 Purchased Power	2,220		2,220	2,220						2,220			0	2,220
6	616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7	618.1-6 Chemicals	260		260	260						260	9		9	270
8	620.1-6 Materials and Supplies	2,812		2,812	2,812						2,812	102		102	2,914
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	728		728	728						728	26		26	755
14	641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15	642.1-6 Rental of Equipment	25		25	25						25	1		1	26
16	650.1-6 Transportation Expense	428		428	428						428	16		16	443
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	121	121	0	121					121	4		125	125
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	11,037	(162)	10,875	11,037	(162)	0	0	0	0	10,875	383	0	201	11,238

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 / Imperial Mobile 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	1,724		1,724	1,724				190	(17)	1,897	95		269	1,992
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	494	(166)	328	494	(166)			15		343	12		(139)	355
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				7		7			7	7
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				27		43	2		28	45
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		13	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	58	58	0	58			2		59	2		62	62
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	447		447	447				29		476			29	476
25 675.7 Miscellaneous Expenses	3		3	3				10		13	0		10	14
26 TOTAL WATER CUST ACCT EXPENSES	2,687	(108)	2,579	2,687	(108)	0	0	291	(17)	2,853	112	0	276	2,965

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 / Imperial Mobile 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	5,153		5,153	5,153			125	9	(15)	5,272	264		383	5,536
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,866	(885)	981	1,866	(885)		33	11		1,025	37	2,218	1,414	3,280
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	89		89	89			1	0		90			1	90
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	426		426	426			6	3		435	16		24	451
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	414		414	414			2	0		417	15		17	432
11 633.8 Contractual Services - Legal	168		168	168			4	0		172	6		10	179
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	201		201	201			6	0		207	8		14	215
14 641.8 Rental of Building/Real Prop.	80		80	80			0	36		116	4		40	120
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		3	0		1	4
17 656.8 Insurance - Vehicle	244		244	244			6	25		276	10		41	286
18 657.8 Insurance - General Liability	284		284	284			6	14		305	11		31	316
19 658.8 Insurance - Workman's Comp.	5	168	173	5	168		0	0		174	6		174	180
20 659.8 Insurance - Other	167		167	167			1	0		167	6		7	173
21 660.8 Advertising Expense	18		18	18			1	0		18	1		1	19
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,074	0	0		1,074			1,074	1,074
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	2,188		2,188	2,188			35	19		2,243	81		136	2,325
26 TOTAL WATER A&G EXPENSES	11,311	(717)	10,594	11,311	(717)	1,074	229	116	(15)	11,998	466	2,218	3,372	14,682

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

0102

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

Company: SSU / Lake / Imperial Mobile 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 12/31/89		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	7,365		10,472	3,107	42.19%	8,296	2,176	26.23%
2	603.1-8 Salaries & Wages - Officers, Etc.	220		0	(220)	-100.00%	248	(248)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,240		1,994	754	60.80%	1,397	597	42.75%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	2,134		2,309	175	8.18%	2,404	(95)	-3.96%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	191		260	69	36.27%	215	45	20.97%
8	620.1-8 Materials and Supplies	437		3,255	2,818	644.86%	492	2,763	561.26%
9	631.1-8 Contractual Services - Engr.	5		1	(4)	-83.14%	6	(5)	-85.03%
10	632.1-8 Contractual Services - Acct.	427		414	(13)	-2.97%	481	(67)	-13.86%
11	633.1-8 Contractual Services - Legal	64		168	104	163.24%	72	96	133.70%
12	634.1-8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	15	(15)	-100.00%
13	635.1-8 Contractual Services - Other	492		929	437	88.90%	554	375	67.69%
14	641.1-8 Rental of Building/Real Prop.	67		80	13	19.88%	75	5	6.42%
15	642.1-8 Rental of Equipment	430		28	(402)	-93.36%	484	(456)	-94.12%
16	650.1-8 Transportation Expense	654		432	(222)	-33.89%	737	(304)	-41.31%
17	656.1-8 Insurance - Vehicle	402		244	(158)	-39.22%	453	(208)	-46.04%
18	657.1-8 Insurance - General Liability	416		284	(132)	-31.64%	469	(184)	-39.31%
19	658.1-8 Insurance - Workman's Comp.	398		352	(46)	-11.59%	448	(96)	-21.51%
20	659.1-8 Insurance - Other	135		167	32	23.35%	152	14	9.50%
21	660.1-8 Advertising Expense	11		18	7	59.61%	12	5	41.70%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1,316		0	(1,316)	-100.00%	1,482	(1,482)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.1-8 Bad Debt Expense	263		447	184	69.78%	296	150	50.72%
25	675.1-8 Miscellaneous Expenses	2,577		2,192	(385)	-14.96%	2,903	(711)	-24.50%
26	**TOTAL WATER O&M EXPENSES**	**19,258**		**24,047**	**4,789**	**24.87%**	**21,693**	**2,354**	**10.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**17,941**		**24,047**	**6,106**	**34.03%**	**20,209**	**3,838**	**15.96%**
28	**Average ERC's**	**235**		**241**	**6**	**2.55%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**12.64%**			

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 / Imperial Mobile 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 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	3,013		3,596	583	19.35%	3,394	202	5.95%
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		685	685	N.A.	0	685	N.A.
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	2,084		2,220	156	7.55%	2,325	(105)	-4.52%
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	191		260	69	36.27%	215	45	20.97%
8	620.1-6 Materials and Supplies	418		2,812	2,394	572.76%	471	2,341	497.25%
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	175		728	553	316.10%	197	531	269.39%
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	407		25	(382)	-93.75%	458	(433)	-94.45%
16	650.1-6 Transportation Expense	586		426	(158)	-27.04%	660	(233)	-35.23%
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		121	121	N.A.	0	121	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	51		0	(51)	-100.00%	57	(57)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**6,905**		**10,875**	**3,970**	**57.49%**	**7,778**	**3,097**	**39.81%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,905**		**10,875**	**3,970**	**57.49%**	**7,778**	**3,097**	**28.48%**
28	**Average ERC's**	**235**		**241**	**6**	**2.55%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**12.64%**			

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 / Imperial Mobile 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 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	1,602		1,724	122	7.60%	1,805	(81)	-4.48%
2	603.7 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		328	328	N.A.	0	328	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	3		17	14	452.07%	3	13	390.11%
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		3	3	N.A.	0	3	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 - Workmen's Comp.	0		58	58	N.A.	0	58	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	263		447	184	69.78%	296	150	50.72%
25	675.7 Miscellaneous Expenses	12		3	(9)	-73.31%	14	(10)	-76.31%
26	**TOTAL WATER O&M EXPENSES**	**1,880**		**2,579**	**699**	**37.17%**	**2,118**	**461**	**21.77%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,880**		**2,579**	**699**	**37.17%**	**2,118**	**461**	**17.68%**
28	**Average ERC's**	**235**		**241**	**6**	**2.55%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**12.64%**			

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 CPI(U) - 1. (Standard Operating Procedure No. 2010).

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

Company: SSU / Lake / Imperial Mobile 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 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	2,750		5,153	2,403	87.38%	3,098	2,055	66.35%
2	603.8 Salaries & Wages - Officers, Etc.	220		0	(220)	-100.00%	248	(248)	-100.00%
3	604.8 Employee Pensions & Benefits	1,240		981	(259)	-20.88%	1,397	(416)	-29.76%
4	610.8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	70		89	19	26.57%	79	10	12.37%
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	16		426	410	2564.66%	18	408	2265.58%
9	631.8 Contractual Services - Engr.	5		1	(4)	-83.14%	6	(5)	-85.03%
10	632.8 Contractual Services - Acct.	427		414	(13)	-2.97%	481	(67)	-13.66%
11	633.8 Contractual Services - Legal	64		168	104	163.24%	72	96	133.70%
12	634.8 Contractual Services - Mgmt. Fees	13		0	(13)	-100.00%	15	(15)	-100.00%
13	635.8 Contractual Services - Other	317		201	(116)	-36.55%	357	(156)	-43.67%
14	641.8 Rental of Building/Real Prop.	67		80	13	19.88%	75	5	6.42%
15	642.8 Rental of Equipment	23		3	(20)	-86.75%	26	(23)	-88.24%
16	650.8 Transportation Expense	68		2	(66)	-96.84%	77	(74)	-97.20%
17	656.8 Insurance - Vehicle	402		244	(158)	-39.22%	453	(208)	-46.04%
18	657.8 Insurance - General Liability	416		284	(132)	-31.64%	469	(184)	-39.31%
19	658.8 Insurance - Workman's Comp.	398		173	(225)	-56.50%	448	(275)	-61.36%
20	659.8 Insurance - Other	135		167	32	23.35%	152	14	9.50%
21	660.8 Advertising Expense	11		18	7	59.61%	12	5	41.70%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,316		0	(1,316)	-100.00%	1,482	(1,482)	-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	2,514		2,188	(326)	-12.95%	2,832	(643)	-22.72%
26	**TOTAL WATER O&M EXPENSES**	10,473		10,594	121	1.15%	11,797	(1,204)	-10.20%
27	**SUBTOTAL (less accts. 666 & 667)**	9,156		10,594	1,438	15.70%	10,314	280	2.64%
28	**Average ERC's**	235		241	6	2.55%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				**Compounded Multiplier =**		12.64%			

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 / Imperial Mobile 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	2,176	26.23%	
2	603.1-S Salaries & Wages - Officers, Etc.	(248)	-100.00%	
3	604.1-S Employee Pensions & Benefits	597	42.75%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(95)	-3.96%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	45	20.97%	
8	620.1-S Materials and Supplies	2,763	561.26%	
9	631.1-S Contractual Services - Engr.	(5)	-65.03%	
10	632.1-S Contractual Services - Acct.	(67)	-13.86%	
11	633.1-S Contractual Services - Legal	96	133.70%	
12	634.1-S Contractual Services - Mgmt. Fees	(15)	-100.00%	
13	635.1-S Contractual Services - Other	375	67.69%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	5	6.42%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(456)	-94.12%	
16	650.1-S Transportation Expense	(304)	-41.31%	
17	656.1-S Insurance - Vehicle	(206)	-46.04%	
18	657.1-S Insurance - General Liability	(184)	-39.31%	
19	658.1-S Insurance - Workman's Comp.	(96)	-21.51%	
20	659.1-S Insurance - Other	14	9.50%	
21	660.1-S Advertising Expense	5	41.70%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(1,482)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(1)	-100.00%	
24	670.1-S Bad Debt Expense	150	50.72%	
25	675.1-S Miscellaneous Expenses	(711)	-24.50%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	2,354	10.85%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Imperial Mobile 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 / Imperial Mobile 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	$4,297
Total Projected Rate Case Expense	1,772,200	4,297
Annual Amortization Over 4 Years	**$443,050**	**$1,074**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	245
% of Total	100%	0.2425%
(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 / Imperial Mobile 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.	(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 / Imperial Mobile Terrace

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 / Imperial Mobile 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.	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	127	40	2.50%	3	0	3
4	339.1 Other Plant & Misc.	173	25	4.00%	7	0	7
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	7,029	0	N.A.	0	0	0
7	304.2 Structures & Improvements	8,834	33	3.03%	268	0	268
8	305.2 Collect. & Impound.	19	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	33	30	3.33%	1	0	1
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	2,135	35	2.86%	61	0	61
13	310.2 Power Generation Eq.	10,586	20	5.00%	529	0	529
14	311.2 Pumping Equipment	571	20	5.00%	29	0	29
15	339.2 Other Plant & Misc.	(26)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	258	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,958	33	3.03%	59	0	59
19	320.3 Water Treatment Eq.	3,962	22	4.55%	180	0	180
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	5,491	37	2.70%	148	0	148
25	331.4 Transm. & Distribution	51,130	43	2.33%	1,189	0	1,189
26	333.4 Services	217	40	2.50%	5	0	5
27	334.4 Meters & Meter Insallation	8,570	20	5.00%	429	0	429
28	335.4 Hydrants	44	45	2.22%	1	0	1
29	339.4 Other Plant & Misc.	7	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,287	0	N.A.	0	0	0
32	304.5 Structures & Improvements	6,390	40	2.50%	160	0	160
33	340.5 Office Furniture & Equipment	3,279	15	6.67%	219	0	219
34	340.51 Computer Equipment	5,065	6	16.67%	844	0	844
35	341.5 Transportation Equipment	4,354	6	16.67%	726	0	726
36	342.5 Stores Equipment	36	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,650	16	6.25%	103	0	103
38	344.5 Laboratory Equipment	365	15	6.67%	24	0	24
39	345.5 Power Operated Equipment	2,151	12	8.33%	179	0	179
40	346.5 Communication Equipment	679	10	10.00%	68	0	68
41	347.5 Miscellaneous Equipment	230	15	6.67%	15	0	15
42	348.5 Other Tangible Plant	180	10	10.00%	18	0	18
43							
44	**INTANGIBLE PLANT**	300		3.36%	10	0	10
45	**SUPPLY & PUMPING**	29,181		3.04%	887	0	887
46	**WATER TREATMENT PLANT**	6,177		3.88%	239	0	239
47	**TRANSM. & DISTRIBUTION**	65,460		2.71%	1,773	0	1,773
48	**GENERAL PLANT**	25,666		9.19%	2,358	0	2,358
49							
51	**TOTAL DEPRECIATION EXPENSE**	126,785		4.15%	5,267	0	5,267
52	**AMORTIZATION OF CIAC**				(1,197)	0	(1,197)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				4,070	0	4,070

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Imperial Mobile 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	314	3.80%	12	0	12
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	450	5.00%	23	0	23
4 Contributed Lines	50,000	2.33%	1,163	0	1,163
5 Cont. Prty. Other Than Lines	0	3.10%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	50,764		1,197	0	1,197

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 / Imperial Mobile 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	8,834	268	3.03%
3	305.2 Collect. & Impound.	19	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	33	1	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	2,135	61	2.86%
8	310.2 Power Generation Eq.	10,586	529	5.00%
9	311.2 Pumping Equipment	571	29	5.00%
10	339.2 Other Plant & Misc.	(26)	(1)	4.00%
11	304.3 Structures & Improvements	1,958	59	3.03%
12	320.3 Water Treatment Eq.	3,962	180	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	5,491	148	2.70%
15	**COMPOSITE RATE**	33,563	1,275	**3.80%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	51,130	1,189	2.33%
19	335.4 Hydrants	44	1	2.22%
20	339.4 Other Plant & Misc.	7	0	4.00%
21	**COMPOSITE RATE**	51,181	1,190	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	8,570	429	5.00%
24	**COMPOSITE RATE**	8,570	429	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	217	5	2.50%
27	**COMPOSITE RATE**	217	5	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	33,563	1,275	3.80%
30	Line / Main Extension Fees & Contri. lines (Line 21)	51,181	1,190	2.33%
31	Meter Installation Fees (Line 24)	8,570	429	5.00%
32	Service Installation Fees (Line 27)	217	5	2.50%
33	***COMPOSITE RATE***	93,531	2,899	**3.10%**

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 / Imperial Mobile 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	3	0	3	0.00%	0
4 339.1 Other Plant & Misc.	7	0	7	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	268	0	268	0.00%	0
8 305.2 Collect. & Impound.	0	0	0	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	1	0	1	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	61	0	61	0.00%	0
13 310.2 Power Generation Eq.	529	0	529	0.00%	0
14 311.2 Pumping Equipment	29	0	29	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	59	0	59	0.00%	0
19 320.3 Water Treatment Eq.	180	0	180	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	148	0	148	0.00%	0
25 331.4 Transm. & Distribution	1,189	1,162	27	0.00%	0
26 333.4 Services	5	0	5	0.00%	0
27 334.4 Meters & Meter Installation	429	0	429	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	160	0	160	0.00%	0
33 340.5 Office Furniture & Equipment	219	0	219	0.00%	0
34 340.51 Computer Equipment	844	0	844	0.00%	0
35 341.5 Transportation Equipment	726	0	726	0.00%	0
36 342.5 Stores Equipment	2	0	2	0.00%	0
37 343.5 Tools, Shop & Garage	103	0	103	0.00%	0
38 344.5 Laboratory Equipment	24	0	24	0.00%	0
39 345.5 Power Operated Equipment	179	0	179	0.00%	0
40 346.5 Communication Equipment	68	0	68	0.00%	0
41 347.5 Miscellaneous Equipment	15	0	15	0.00%	0
42 348.5 Other Tangible Plant	18	0	18	0.00%	0
43					
44 **INTANGIBLE PLANT**	10	0	10		0
45 **SUPPLY & PUMPING**	887	0	887		0
46 **WATER TREATMENT PLANT**	239	0	239		0
47 **TRANSM. & DISTRIBUTION**	1,773	1,163	610		0
48 **GENERAL PLANT**	2,358	0	2,358		0
49					
51 **TOTAL**	5,267	1,163	4,105		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 / Imperial Mobile 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:**	744	47	791	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	744	47	792		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	904	904		
6		0	0	0		
7	TOTAL	0	904	904		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		1,563	0	1,563		
11		0	0	0		
12	TOTAL	1,563	0	1,563		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	2,307	951	3,258		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	2,307	951	3,258		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 / Imperial Mobile 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	16,537	1,039	17,576	16,537	1,054	17,591	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	25,034	(997)	24,047	25,034	3,851	28,885	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	4,070	0	4,070	4,070	0	4,070	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	2,307	951	3,258	2,307	951	3,258	B-15 (W)	-
8 Pre Tax Operating Expenses	31,411	(36)	31,376	31,411	4,802	36,214	-	-
9 TOTAL PRE-TAX INCOME	(14,874)	1,075	(13,800)	(14,874)	(3,748)	(18,623)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(14,874)	1,075	(13,800)	(14,874)	(3,748)	(18,623)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	62,962	(3,065)	59,897	62,962	(2,460)	60,502	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,652	(178)	3,474	3,652	(143)	3,509	-	-
17 Total Taxable Income	(18,526)	1,253	(17,274)	(18,526)	(3,606)	(22,132)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(6,971)	471	(6,500)	(6,971)	(1,357)	(8,328)	-	-
20 Less:								
21 Parent Debt Adjustment	250	0	250	250	0	250	C-9 (W)	-
22 Investment Tax Credit	50	0	50	50	0	50	C-8 (W)	-
23 TOTAL INCOME TAXES	(7,272)	471	(6,800)	(7,272)	(1,357)	(8,628)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Imperial Mobile 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

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. (%)	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

Intercession City - 780

Osceola County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Osceola / Intercession City
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	228,526	(2,169)	226,357	A-5 (W)
2	Utility Land & Land Rights	1,465	0	1,465	A-5 (W)
3	Non-Used & Useful	(13,958)	0	(13,958)	A-7 (W)
4	Construction Work In Progress	0	0	0	-
5	Accumulated Depreciation	(44,791)	321	(44,470)	A-9 (W)
6	CIAC	(13,539)	0	(13,539)	A-12 (W)
7	Accumulated Amortization of CIAC	1,776	0	1,776	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	(435)	0	(435)	C-7 (W)
12	Working Capital Allowance	6,200	558	6,758	A-17 (W)
13	TOTAL WATER RATE BASE	165,245	(1,290)	163,955	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Osceola / Intercession City
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	228,526	(2,169)	226,357	A-5 (W)
2	Utility Land & Land Rights	1,465	0	1,465	A-5 (W)
3	Non-Used & Useful	(13,958)	0	(13,958)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(44,791)	321	(44,470)	A-9 (W)
6	CIAC	(13,539)	0	(13,539)	A-12 (W)
7	Accumulated Amortization of CIAC	1,776	0	1,776	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	(435)	0	(435)	C-7 (W)
12	Working Capital Allowance	6,200	(203)	5,998	A-17 (W)
13	**TOTAL WATER RATE BASE**	165,245	(2,050)	163,194	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Intercession City

FPSC

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

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

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

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(2,981)	(1,357)	(2,169)	A-5 (W)
3					
4	2.				
5					
6					
7		**(2,981)**	**(1,357)**	**(2,169)**	
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.	644	644	644	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(646)	(323)	
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		644	(1)	321	
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 / Intercession City

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).	(203)	(203)	(203)	A-17 (W)
38					
39	2.				
40					
41					
42		(203)	(203)	(203)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	558	558	558	A-17 (W)
45					
46	2.				
47					
48					
49		558	558	558	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(2,539)	(1,562)	(2,050)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(1,778)	(801)	(1,290)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

FPSC

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

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

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

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 10902 ENDED 12/31/79**	**74,430**
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**	**74,430**
13	1980 Additions	9,233
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	9,233
17	**12/31/80 BALANCE**	**83,663**
18	1981 Additions	3,591
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	3,591
22	**12/31/81 BALANCE**	**87,254**
23	1982 Additions	15,927
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	15,927
27	**12/31/82 BALANCE**	**103,181**
28	1983 Additions	16,418
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	16,418
32	**12/31/83 BALANCE**	**119,599**
33	1984 Additions	5,013
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	5,013
37	**12/31/84 BALANCE**	**124,612**
38	1985 Additions	33,731
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	33,731
42	**12/31/85 BALANCE**	**158,343**

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

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**	**158,343**
2	1986 Additions	19,054
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	19,054
6	**12/31/86 BALANCE**	**177,397**
7	1987 Additions	11,753
8	1987 Retirements	405
9	1987 Adjustments	0
10	1987 Net Additions	11,348
11	**12/31/87 BALANCE**	**188,745**
12	1988 Additions	13,336
13	1988 Retirements	2,000
14	1988 Adjustments	0
15	1988 Net Additions	11,336
16	**12/31/88 BALANCE**	**200,081**
17	1989 Additions	6,907
18	1989 Retirements	1,085
19	1989 Adjustments	0
20	1989 Net Additions	5,822
21	**12/31/89 BALANCE**	**205,903**
22	1990 Additions (A/C 101)	27,453
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	27,453
27	**12/31/90 BALANCE**	**233,356**
28	1990 General Plant Reallocation Adjustments *	(10,258)
29	**12/31/90 ADJUSTED BALANCE**	**223,098**
30	1991 Additions (A/C 101)	13,785
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(1,357)
34	1991 Net Additions	12,428
35	**12/31/91 BALANCE**	**235,526**

* 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 / Intercession City

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	2,981	(1,623)	0	1,357	(2,981)	(1,357)	0	2,169	(2,169)	(0)
3	302.1 Franchises	337	0	0	337	0	0	337	337	0	337
4	339.1 Other Plant & Misc.	764	0	0	764	0	0	764	764	0	764
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	61	0	0	61	0	0	61	61	0	61
7	304.2 Structures & Improvements	51,184	0	0	51,184	0	0	51,184	51,184	0	51,184
8	305.2 Collect. & Impound.	8	0	0	8	0	0	8	8	0	8
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	17,126	17	0	17,143	0	0	17,143	17,135	0	17,135
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	106	0	0	106	0	0	106	106	0	106
13	310.2 Power Generation Eq.	24,914	198	0	25,112	0	0	25,112	25,013	0	25,013
14	311.2 Pumping Equipment	14,300	13	0	14,312	0	0	14,312	14,306	0	14,306
15	339.2 Other Plant & Misc.	(27)	0	0	(27)	0	0	(27)	(27)	0	(27)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	55	0	0	55	0	0	55	55	0	55
18	304.3 Structures & Improvements	5,639	0	0	5,639	0	0	5,639	5,639	0	5,639
19	320.3 Water Treatment Eq.	3,106	0	0	3,106	0	0	3,106	3,106	0	3,106
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	23,002	0	0	23,002	0	0	23,002	23,002	0	23,002
25	331.4 Transm. & Distribution	17,148	826	0	17,974	0	0	17,974	17,561	0	17,561
26	333.4 Services	4,728	1,744	0	6,472	0	0	6,472	5,600	0	5,600
27	334.4 Meters & Meter Insaltation	31,733	10,557	0	42,290	0	0	42,290	37,011	0	37,011
28	335.4 Hydrants	127	0	0	127	0	0	127	127	0	127
29	339.4 Other Plant & Misc.	9	0	0	9	0	0	9	9	0	9
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	1,367	(46)	0	1,322	0	0	1,322	1,345	0	1,345
32	304.5 Structures & Improvements	6,596	163	0	6,759	0	0	6,759	6,677	0	6,677
33	340.5 Office Furniture & Equipme	3,398	55	0	3,453	0	0	3,453	3,426	0	3,426
34	340.51 Computer Equipment	4,480	1,626	0	6,106	0	0	6,106	5,293	0	5,293
35	341.5 Transportation Equipment	4,381	338	0	4,719	0	0	4,719	4,550	0	4,550
36	342.5 Stores Equipment	33	8	0	41	0	0	41	37	0	37
37	343.5 Tools, Shop & Garage	1,740	(32)	0	1,708	0	0	1,708	1,724	0	1,724
38	344.5 Laboratory Equipment	369	26	0	395	0	0	395	382	0	382
39	345.5 Power Operated Equipment	2,349	(202)	0	2,147	0	0	2,147	2,248	0	2,248
40	346.5 Communication Equipment	682	54	0	736	0	0	736	709	0	709
41	347.5 Miscellaneous Equipment	213	55	0	268	0	0	268	240	0	240
42	348.5 Other Tangible Plant	183	9	0	193	0	0	193	188	0	188
43											
44	**INTANGIBLE PLANT**	4,082	(1,623)	0	2,458	(2,981)	(1,357)	1,101	3,270	(2,169)	1,101
45	**SUPPLY & PUMPING**	107,673	228	0	107,900	0	0	107,900	107,786	0	107,786
46	**WATER TREATMENT PLANT**	8,800	0	0	8,800	0	0	8,800	8,800	0	8,800
47	**TRANSM. & DISTRIBUTION**	76,752	13,127	0	89,879	0	0	89,879	83,316	0	83,316
48	**GENERAL PLANT**	25,792	2,054	0	27,846	0	0	27,846	26,819	0	26,819
49											
50	**TOTAL PLANT IN SERVICE**	223,099	13,785	0	236,883	(2,981)	(1,357)	235,526	229,991	(2,169)	227,822
51	**LAND & LAND RIGHTS**	1,487	(46)	0	1,442	0	0	1,442	1,465	0	1,465
52	**TOTAL PIS LESS LAND**	221,611	13,831	0	235,441	(2,981)	(1,357)	234,084	228,526	(2,169)	226,357

*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 / Intercession City

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	337	0	0	337	0%	0
4 339.1 Other Plant & Misc.	764	0	0	764	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	61	0	0	61	0%	0
7 304.2 Structures & Improvements	51,184	0	0	51,184	0%	0
8 305.2 Collect. & Impound.	8	0	0	8	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	17,135	0	0	17,135	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	106	0	0	106	0%	0
13 310.2 Power Generation Eq.	25,013	0	0	25,013	0%	0
14 311.2 Pumping Equipment	14,306	0	0	14,306	0%	0
15 339.2 Other Plant & Misc.	(27)	0	0	(27)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	55	0	0	55	0%	0
18 304.3 Structures & Improvements	5,639	0	0	5,639	0%	0
19 320.3 Water Treatment Eq.	3,106	0	0	3,106	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. Reservoirs	23,002	0	0	23,002	25%	5,751
25 331.4 Transm. & Distribution	17,561	0	0	17,561	56%	9,834
26 333.4 Services	5,600	0	0	5,600	0%	0
27 334.4 Meters & Meter Insallation	37,011	0	0	37,011	0%	0
28 335.4 Hydrants	127	0	0	127	0%	0
29 339.4 Other Plant & Misc.	9	0	0	9	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	1,345	0	0	1,345	0%	0
32 304.5 Structures & Improvements	6,677	0	0	6,677	0%	0
33 340.5 Office Furniture & Equipment	3,426	0	0	3,426	0%	0
34 340.51 Computer Equipment	5,293	0	0	5,293	0%	0
35 341.5 Transportation Equipment	4,550	0	0	4,550	0%	0
36 342.5 Stores Equipment	37	0	0	37	0%	0
37 343.5 Tools, Shop & Garage	1,724	0	0	1,724	0%	0
38 344.5 Laboratory Equipment	382	0	0	382	0%	0
39 345.5 Power Operated Equipment	2,248	0	0	2,248	0%	0
40 346.5 Communication Equipment	709	0	0	709	0%	0
41 347.5 Miscellaneous Equipment	240	0	0	240	0%	0
42 348.5 Other Tangible Plant	188	0	0	188	0%	0
43						
44 **INTANGIBLE PLANT**	1,101	0	0	1,101		0
45 **SUPPLY & PUMPING**	107,786	0	0	107,786		0
46 **WATER TREATMENT PLANT**	8,800	0	0	8,800		0
47 **TRANSM. & DISTRIBUTION**	83,316	0	0	83,316		15,585
48 **GENERAL PLANT**	26,819	0	0	26,819		0
49						
50 **TOTAL PLANT IN SERVICE**	227,822	0	0	227,822		15,585
51 **LAND & LAND RIGHTS**	1,465	0	0	1,465		0
52 **TOTAL PIS LESS LAND**	226,357	0	0	226,357		15,585
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				6.84%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Osceola / Intercession City
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	15,585	0	15,585	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(1,627)	0	(1,627)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	13,958	0	13,958	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

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 1 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	**BALANCE PER ORDER 10902 ENDED 12/31/79**	5,297
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**	5,297
13	1980 Additions	1,804
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	1,804
17	**12/31/80 BALANCE**	7,101
18	1981 Additions	2,031
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	2,031
22	**12/31/81 BALANCE**	9,132
23	1982 Additions	2,304
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	2,304
27	**12/31/82 BALANCE**	11,436
28	1983 Additions	2,754
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	2,754
32	**12/31/83 BALANCE**	14,190
33	1984 Additions	3,172
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	3,172
37	**12/31/84 BALANCE**	17,362
38	1985 Additions	3,827
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,827
42	**12/31/85 BALANCE**	21,189

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

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**	**21,189**
2	1986 Additions	4,642
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,642
6	**12/31/86 BALANCE**	**25,831**
7	1987 Additions	5,217
8	1987 Retirements	405
9	1987 Adjustments	0
10	1987 Net Additions	4,812
11	**12/31/87 BALANCE**	**30,643**
12	1988 Additions	5,749
13	1988 Retirements	2,000
14	1988 Adjustments	0
15	1988 Net Additions	3,749
16	**12/31/88 BALANCE**	**34,392**
17	1989 Additions	6,452
18	1989 Retirements	428
19	1989 Adjustments	0
20	1989 Net Additions	6,024
21	**12/31/89 BALANCE**	**40,416**
22	1990 Additions	6,571
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,571
26	**12/31/90 BALANCE**	**46,987**
27	1990 General Plant Reallocation Adjustments *	(7,160)
28	**12/31/90 ADJUSTED BALANCE**	**39,827**
29	1991 Additions	9,929
30	1991 Retirements	0
31	1991 Adjustments	1
32	1991 Net Additions	9,931
33	**12/31/91 BALANCE**	**49,757**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Intercession City
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	644	(0)	644	(644)	(644)	(0)	644	(644)	(0)
3 302.1 Franchises	56	8	64	0	0	64	60	0	60
4 339.1 Other Plant & Misc.	119	31	150	0	0	150	135	0	135
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	13,977	1,551	15,528	0	0	15,528	14,752	0	14,752
8 305.2 Collect. & Impound.	(1)	0	(1)	0	0	(1)	(1)	0	(1)
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	2,257	571	2,828	0	0	2,828	2,543	0	2,543
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	7	3	10	0	0	10	9	0	9
13 310.2 Power Generation Eq.	250	1,251	1,501	0	0	1,501	876	0	876
14 311.2 Pumping Equipment	1,684	715	2,399	0	0	2,399	2,042	0	2,042
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	838	171	1,009	0	0	1,009	923	0	923
19 320.3 Water Treatment Eq.	467	141	608	0	0	608	538	0	538
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	821	622	1,443	0	0	1,443	1,132	0	1,132
25 331.4 Transm. & Distribution	2,196	408	2,604	0	0	2,604	2,400	0	2,400
26 333.4 Services	791	140	931	0	0	931	861	0	861
27 334.4 Meters & Meter Installation	7,281	1,851	9,131	0	0	9,131	8,206	0	8,206
28 335.4 Hydrants	7	3	9	0	0	9	8	0	8
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	872	167	1,039	0	0	1,039	955	0	955
33 340.5 Office Furniture & Equipment	1,096	228	1,325	0	0	1,325	1,211	0	1,211
34 340.51 Computer Equipment	562	882	1,445	0	646	2,090	1,004	323	1,326
35 341.5 Transportation Equipment	2,771	758	3,530	0	0	3,530	3,150	0	3,150
36 342.5 Stores Equipment	10	2	12	0	0	12	11	0	11
37 343.5 Tools, Shop & Garage	787	108	894	0	0	894	841	0	841
38 344.5 Laboratory Equipment	165	25	190	0	0	190	178	0	178
39 345.5 Power Operated Equipment	1,796	187	1,983	0	0	1,983	1,889	0	1,889
40 346.5 Communication Equipment	263	71	333	0	0	333	298	0	298
41 347.5 Miscellaneous Equipment	38	16	54	0	0	54	46	0	46
42 348.5 Other Tangible Plant	75	19	93	0	0	93	84	0	84
43									
44 **INTANGIBLE PLANT**	819	39	858	(644)	(644)	214	839	(644)	195
45 **SUPPLY & PUMPING**	18,173	4,090	22,263	0	0	22,263	20,218	0	20,218
46 **WATER TREATMENT PLANT**	1,305	312	1,617	0	0	1,617	1,461	0	1,461
47 **TRANSM. & DISTRIBUTION**	11,095	3,024	14,119	0	0	14,119	12,607	0	12,607
48 **GENERAL PLANT**	8,434	2,464	10,899	0	646	11,544	9,666	323	9,989
49									
50 **TOTAL WATER ACCUM. DEP.**	39,827	9,929	49,756	(644)	1	49,757	44,791	(321)	44,470

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Osceola / Intercession City

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	60	0	60	0%	0
4 339.1 Other Plant & Misc.	135	0	135	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	14,752	0	14,752	0%	0
8 305.2 Collect. & Impound.	(1)	0	(1)	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	2,543	0	2,543	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	9	0	9	0%	0
13 310.2 Power Generation Eq.	876	0	876	0%	0
14 311.2 Pumping Equipment	2,042	0	2,042	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	923	0	923	0%	0
19 320.3 Water Treatment Eq.	538	0	538	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	1,132	0	1,132	25%	283
25 331.4 Transm. & Distribution	2,400	0	2,400	56%	1,344
26 333.4 Services	861	0	861	0%	0
27 334.4 Meters & Meter Insallation	8,206	0	8,206	0%	0
28 335.4 Hydrants	8	0	8	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	955	0	955	0%	0
33 340.5 Office Furniture & Equipment	1,211	0	1,211	0%	0
34 340.51 Computer Equipment	1,326	0	1,326	0%	0
35 341.5 Transportation Equipment	3,150	0	3,150	0%	0
36 342.5 Stores Equipment	11	0	11	0%	0
37 343.5 Tools, Shop & Garage	841	0	841	0%	0
38 344.5 Laboratory Equipment	178	0	178	0%	0
39 345.5 Power Operated Equipment	1,889	0	1,889	0%	0
40 346.5 Communication Equipment	298	0	298	0%	0
41 347.5 Miscellaneous Equipment	46	0	46	0%	0
42 348.5 Other Tangible Plant	84	0	84	0%	0
43					
44 **INTANGIBLE PLANT**	195	0	195		0
45 **SUPPLY & PUMPING**	20,218	0	20,218		0
46 **WATER TREATMENT PLANT**	1,461	0	1,461		0
47 **TRANSM. & DISTRIBUTION**	12,607	0	12,607		1,627
48 **GENERAL PLANT**	9,989	0	9,989		0
49					
50 **TOTAL**	44,470	0	44,470		1,627
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				3.66%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

FPSC

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

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

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

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 10902 ENDED 12/31/79**	1,500
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**	1,500
13	1980 Additions	1,040
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	1,040
17	**12/31/80 BALANCE**	2,540
18	1981 Additions	1,050
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	1,050
22	**12/31/81 BALANCE**	3,590
23	1982 Additions	500
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	500
27	**12/31/82 BALANCE**	4,090
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	**12/31/83 BALANCE**	4,090
33	1984 Additions	225
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	225
37	**12/31/84 BALANCE**	4,315
38	1985 Additions	2,430
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	2,430
42	**12/31/85 BALANCE**	6,745

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

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**	**6,745**
2	*1986 Additions*	2,231
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,231
6	**12/31/86 BALANCE**	**8,976**
7	1987 Additions	325
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	325
11	**12/31/87 BALANCE**	**9,301**
12	1988 Additions	2,400
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,400
16	**12/31/88 BALANCE**	**11,701**
17	1989 Additions	900
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	900
21	**12/31/89 BALANCE**	**12,601**
22	1990 Additions	600
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	600
26	**12/31/90 BALANCE**	**13,201**
27	*1991 Additions*	675
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	675
31	**12/31/91 BALANCE**	**13,876**

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

Company: SSU / Osceola / Intercession City
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	9,676	0	9,676	0	0	9,676	9,676	0	9,676
3	Meter Installation Fees	3,525	675	4,200	0	0	4,200	3,863	0	3,863
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	13,201	675	13,876	0	0	13,876	13,539	0	13,539

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 10902 ENDED 12/31/79**	61
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**	61
13	1980 Additions	40
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	40
17	**12/31/80 BALANCE**	101
18	1981 Additions	61
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	61
22	**12/31/81 BALANCE**	162
23	1982 Additions	77
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	77
27	**12/31/82 BALANCE**	239
28	1983 Additions	82
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	82
32	**12/31/83 BALANCE**	321
33	1984 Additions	84
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	84
37	**12/31/84 BALANCE**	405
38	1985 Additions	111
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	111
42	**12/31/85 BALANCE**	516

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Intercession City

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**	516
2	1986 Additions	157
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	157
6	**12/31/86 BALANCE**	673
7	1987 Additions	183
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	183
11	**12/31/87 BALANCE**	856
12	1988 Additions	210
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	210
16	**12/31/88 BALANCE**	1,066
17	1989 Additions	243
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	243
21	**12/31/89 BALANCE**	1,309
22	1990 Additions	258
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	258
26	**12/31/90 BALANCE**	1,567
27	1991 Additions	418
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	418
31	**12/31/91 BALANCE**	1,985

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Intercession City

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	1,368	225	1,593	0	0	1,593	1,480	0	1,480
3 Meter Installation Fees	200	193	393	0	0	393	296	0	296
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**	1,567	418	1,985	0	0	1,985	1,776	0	1,776

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Osceola / Intercession City

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 / Intercession City

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 / Intercession City

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 / Intercession City
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	49,604	(1,622)	47,982	49,604	4,463	54,067	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	6,200	(203)	5,998	6,200	558	6,758	

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	613,698
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 / Intercession City

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

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

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

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

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	6.84%	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 - %	3.66%	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

Intercession City - 780

Osceola County (SSU)

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

Company: SSU / Osceola / Intercession City
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*	48,095	312	48,407	44,244	92,651	91.40%	B-4, B-3 (W)
3 Other Revenues	1,855	990	2,845	0	2,845		B-4 (W)
4 **TOTAL OPERATING REVENUES**	49,950	1,302	51,252	44,244	95,496		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	49,604	4,463	54,067	0	54,067		B-5 (W)
6 Depreciation, net of CIAC Amort.	9,127	0	9,127	0	9,127		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	4,259	2,245	6,504	1,991	8,495		B-15, B-3 (W)
9 Provision For Income Taxes	(9,056)	(2,006)	(11,062)	15,900	4,838		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	53,933	4,702	58,636	17,891	76,526		
11 **NET OPERATING INCOME:**	(3,984)	(3,400)	(7,384)	26,353	18,970		
12 **RATE BASE**	165,245		163,955		163,955		A-1 (W)
13 **RATE OF RETURN**	-2.41%		-4.50%		11.57%		D-1 (W)

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

Company: SSU / Osceola / Intercession City
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	48,095	312	48,407	41,262	89,669	85.24%	B-4, B-3 (W)
3 Other Revenues	1,855	0	1,855	0	1,855		B-4 (W)
4 TOTAL OPERATING REVENUES	49,950	312	50,262	41,262	91,524		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	49,604	(1,622)	47,982	0	47,982		B-5 (W)
6 Depreciation, net of CIAC Amort.	9,127	0	9,127	0	9,127		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	4,259	2,200	6,459	1,857	8,316		B-15, B-3 (W)
9 Provision For Income Taxes	(9,056)	(72)	(9,128)	14,828	5,700		B-16, B-3 (W)
10 TOTAL OPERATING EXPENSES	53,933	506	54,440	16,685	71,125		
11 NET OPERATING INCOME:	(3,984)	(194)	(4,178)	24,577	20,399		
12 RATE BASE	165,245		163,194		163,194		A-1 (W)
13 RATE OF RETURN	-2.41%		-2.56%		12.50%		D-1 (W)

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

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

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

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

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	15.00%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.50%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	163,194		163,955		A-1 (W)	-
5	Required Income (L3 x L4)	20,399		18,970		-	-
6	Adjusted Income under Present Rates	(4,178)		(7,384)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	24,577		26,353		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	39,405		42,253		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	41,262		44,244		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	39,405		42,253		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	14,828		15,900		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	1,857		1,991		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	24,577		26,353			B-1 (W)

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

1991 INTERIM RATE OF RETURN CALCULATION:

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

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Osceola / Intercession City

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.	312	1,302	B-4 (W)
3				
4	2.			
5				
6				
7		312	1,302	
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.	(1,622)	(1,622)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,122	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		239	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		427	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.		2,013	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		2,317	B-5 (W)
22				
23				
24		(1,622)	4,463	
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.	14	59	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	2,186	2,186	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		2,200	2,245	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(72)	(2,006)	B-16 (W)
48				
49	2.			
50				
51				
52		(72)	(2,006)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(194)	(3,400)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Osceola / Intercession City
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	47,082	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**	47,082	1,325	48,407
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	1,013	0	
16	**SUBTOTAL OTHER WATER SALES**	1,013	(1,013)	0
17	**TOTAL WATER SALES**	48,095	312	48,407
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	1,855	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**	1,855	990	2,845
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	49,950	312	50,262
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	49,950	1,302	51,252

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 / Intercession City

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

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

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

Line No.	Account No. and Name	(2) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
		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	25,333	1,588	26,922	18,148	907	19,056	1,801	281	2,082	5,384	400	5,784
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	7,291	89	7,380	4,825	(1,244)	3,581	516	(145)	371	1,950	1,478	3,427
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,332	9	2,341	2,239	0	2,239	0	8	8	93	1	94
6	616 Fuel for Power Purchased	52	2	54	52	2	54	0	0	0	0	0	0
7	618 Chemicals	326	12	338	326	12	338	0	0	0	0	0	0
8	620 Materials and Supplies	3,939	181	4,121	3,476	126	3,603	17	30	47	445	25	471
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	433	18	451	0	0	0	0	0	0	433	18	451
11	633 Contractual Services - Legal	176	11	187	0	0	0	0	0	0	176	11	187
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	915	40	955	705	26	730	0	0	0	210	14	225
14	641 Rental of Building/Real Prop.	84	42	126	0	0	0	0	0	0	84	42	126
15	642 Rental of Equipment	140	5	145	137	5	142	0	0	0	3	0	3
16	650 Transportation Expense	5,074	197	5,271	5,069	184	5,253	3	12	14	2	1	4
17	656 Insurance - Vehicle	255	43	299	0	0	0	0	0	0	255	43	299
18	657 Insurance - General Liability	297	33	330	0	0	0	0	0	0	297	33	330
19	658 Insurance - Workman's Comp.	6	879	884	0	632	632	0	64	64	6	182	188
20	659 Insurance - Other	174	7	181	0	0	0	0	0	0	174	7	181
21	660 Advertising Expense	18	1	20	0	0	0	0	0	0	18	1	20
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,122	1,122	0	0	0	0	0	0	0	1,122	1,122
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	467	30	497	0	0	0	467	30	497	0	0	0
25	675 Miscellaneous Expenses	2,290	153	2,443	0	0	0	3	11	14	2,287	142	2,429
26	TOTAL WATER O&M EXPENSES	49,604	4,463	54,067	34,978	650	35,628	2,807	290	3,098	11,819	3,523	15,342
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	25,333	1,588	26,922	18,148	907	19,056	1,801	281	2,082	5,384	400	5,784
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	7,291	89	7,380	4,825	(1,244)	3,581	516	(145)	371	1,950	1,478	3,427
31	TOTAL WATER LABOR COSTS	32,624	1,677	34,301	22,973	(337)	22,636	2,317	136	2,453	7,334	1,878	9,212

0152

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

Company: SSU / Osceola / Intercession City

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	25,333	0	25,333	18,148	0	18,148	1,801	0	1,801	5,384	0	5,384
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	7,291	(2,467)	4,823	4,825	(1,369)	3,455	516	(173)	343	1,950	(925)	1,025
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,332	0	2,332	2,239	0	2,239	0	0	0	93	0	93
6	616 Fuel for Power Purchased	52	0	52	52	0	52	0	0	0	0	0	0
7	618 Chemicals	326	0	326	326	0	326	0	0	0	0	0	0
8	620 Materials and Supplies	3,939	0	3,939	3,476	0	3,476	17	0	17	445	0	445
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	433	0	433	0	0	0	0	0	0	433	0	433
11	633 Contractual Services - Legal	176	0	176	0	0	0	0	0	0	176	0	176
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	915	0	915	705	0	705	0	0	0	210	0	210
14	641 Rental of Building/Real Prop.	84	0	84	0	0	0	0	0	0	84	0	84
15	642 Rental of Equipment	140	0	140	137	0	137	0	0	0	3	0	3
16	650 Transportation Expense	5,074	0	5,074	5,069	0	5,069	3	0	3	2	0	2
17	656 Insurance - Vehicle	255	0	255	0	0	0	0	0	0	255	0	255
18	657 Insurance - General Liability	297	0	297	0	0	0	0	0	0	297	0	297
19	658 Insurance - Workman's Comp.	6	846	851	0	610	610	0	61	61	6	175	181
20	659 Insurance - Other	174	0	174	0	0	0	0	0	0	174	0	174
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	467	0	467	0	0	0	467	0	467	0	0	0
25	675 Miscellaneous Expenses	2,290	0	2,290	0	0	0	3	0	3	2,287	0	2,287
26	TOTAL WATER O&M EXPENSES	49,604	(1,622)	47,982	34,978	(760)	34,218	2,807	(113)	2,695	11,819	(749)	11,069
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	25,333	0	25,333	18,148	0	18,148	1,801	0	1,801	5,384	0	5,384
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	7,291	(2,467)	4,823	4,825	(1,369)	3,455	516	(173)	343	1,950	(925)	1,025
31	TOTAL WATER LABOR COSTS	32,624	(2,467)	30,157	22,973	(1,369)	21,604	2,317	(173)	2,144	7,334	(925)	6,409

0153

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Intercession City
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	1,462	1,609	1,464	2,520	1,400	2,083	2,116	2,741	3,163	2,601	2,157	2,017	25,333	0	25,333	1,588	26,922
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	421	499	478	693	404	601	604	799	890	736	622	543	7,291	(2,467)	4,823	89	7,380
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	225	186	212	182	178	186	159	206	198	212	196	191	2,332	0	2,332	9	2,341
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	52	52	0	52	2	54
7	618.1-8 Chemicals	0	119	0	0	80	0	64	0	0	64	0	0	326	0	326	12	338
8	620.1-8 Materials and Supplies	(189)	472	312	1,152	218	256	(286)	575	305	440	400	285	3,939	0	3,939	181	4,121
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	37	35	35	37	36	38	34	37	38	33	44	433	0	433	18	451
11	633.1-8 Contractual Services - Legal	13	15	14	14	15	15	15	14	15	15	13	18	176	0	176	11	187
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	15	18	17		142	96	89	123	48	43	51	30	673	0	673	40	713
14	641.1-8 Rental of Building/Real Prop.	6	7	7	7	7	7	7	7	7	7	6	8	84	0	84	42	126
15	642.1-8 Rental of Equipment	0	0	36	0	0	0	29	0	0	73	0	0	140	0	140	5	145
16	650.1-8 Transportation Expense	289	353	141	526	444	400	295	409	892	728	444	154	5,074	0	5,074	197	5,271
17	656.1-8 Insurance - Vehicle	18	22	21	21	22	21	22	20	22	22	19	26	255	0	255	43	299
18	657.1-8 Insurance - General Liability	21	25	24	24	25	25	26	23	25	26	22	30	297	0	297	33	330
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	6	846	851	879	884
20	659.1-8 Insurance - Other	13	15	14	14	15	14	15	14	15	15	13	18	174	0	174	7	181
21	660.1-8 Advertising Expense	1	2	1	1	2	2	2	1	2	2	1	2	18	0	18	1	20
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	1,122	1,122
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	26	38	47	38	40	32	37	40	33	39	44	55	467	0	467	30	497
25	675.1-8 Miscellaneous Expenses	165	195	184	187	193	189	199	180	193	200	173	231	2,290	0	2,290	153	2,443
26	TOTAL WATER O&M EXPENSES	2,516	3,613	3,007	5,417	3,222	3,963	3,431	5,187	5,843	5,262	4,197	3,704	49,362	(1,622)	47,740	4,463	53,825

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	25,333	1,588	26,922
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	7,291	89	7,380
31	TOTAL WATER LABOR COSTS	32,624	1,677	34,301

0154

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Intercession City
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	977	1,004	851	1,936	790	1,514	1,506	2,165	2,583	1,981	1,581	1,263	18,148	0	18,148	907	19,056
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	252	291	270	493	195	404	394	601	690	523	426	286	4,825	(1,369)	3,455	(1,244)	3,581
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	218	178	205	175	171	178	151	199	190	204	189	182	2,239	0	2,239	0	2,239
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	52	52	0	52	2	54
7	618.1-6 Chemicals	0	119	0	0	80	0	64	0	0	64	0	0	326	0	326	12	338
8	620.1-6 Materials and Supplies	(222)	433	274	1,114	179	218	(326)	538	266	399	365	238	3,476	0	3,476	126	3,603
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	225	124	79	71	106	30	25	35	9	705	0	705	26	730
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	35	0	0	0	29	0	0	73	0	0	137	0	137	5	142
16	650.1-6 Transportation Expense	288	352	140	526	444	400	294	409	891	728	444	153	5,069	0	5,069	184	5,253
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	610	610	632	632
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	1,513	2,378	1,775	4,469	1,982	2,793	2,183	4,019	4,650	3,996	3,040	2,182	34,978	(760)	34,218	650	35,628

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	18,148	907	19,056
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	4,825	(1,244)	3,581
31	TOTAL WATER DIRECT LABOR COSTS	22,973	(337)	22,636

0155

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Intercession City
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	98	146	180	145	155	124	141	154	126	150	170	211	1,801	0	1,801	281	2,082
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	42	52	42	44	35	41	44	36	43	49	60	516	(173)	343	(145)	371
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	30	47
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	12	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	61	61	64	64
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	26	38	47	38	40	32	37	40	33	39	44	55	467	0	467	30	497
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	154	228	281	226	242	193	220	241	196	234	265	329	2,807	(113)	2,695	290	3,096

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,801	281	2,082
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	516	(145)	371
31	TOTAL WATER CUST ACCTS LABOR COSTS	2,317	136	2,453

0156

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 A & G Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	387	459	433	439	455	445	468	422	454	470	406	544	5,384	0	5,384	400	5,784
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	140	166	157	159	165	161	170	153	165	170	147	197	1,950	(925)	1,025	1,478	3,427
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	8	8	8	8	7	8	8	7	9	93	0	93	1	94
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	38	36	36	38	37	39	35	38	39	34	45	445	0	445	25	471
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	37	35	35	37	36	38	34	37	38	33	44	433	0	433	18	451
11	633.8 Contractual Services - Legal	13	15	14	14	15	15	15	14	15	15	13	18	176	0	176	11	187
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	18	17	18	16	18	18	16	21	210	0	210	14	225
14	641.8 Rental of Building/Real Prop.	6	7	7	7	7	7	7	7	7	7	6	8	84	0	84	42	126
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	22	21	21	22	21	22	20	22	22	19	28	255	0	255	43	299
18	657.8 Insurance - General Liability	21	25	24	24	25	25	26	23	25	26	22	30	297	0	297	33	330
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	6	175	181	182	188
20	659.8 Insurance - Other	13	15	14	14	15	14	15	14	15	15	13	18	174	0	174	7	181
21	660.8 Advertising Expense	1	2	1	1	2	2	2	1	2	2	1	2	18	0	18	1	20
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,122	1,122
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	164	195	184	186	193	189	199	179	193	200	173	231	2,287	0	2,287	142	2,429
26	**TOTAL WATER A&G EXPENSES**	850	1,007	951	964	998	977	1,027	927	997	1,033	892	1,194	11,819	(749)	11,069	3,523	15,342

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	5,384	400	5,784
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,950	1,478	3,427
31	**TOTAL WATER A&G LABOR COSTS**	7,334	1,878	9,212

0157

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

Company: SSU / Osceola / Intercession City

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	25,333	0	25,333	25,333	0	0	131	209	(33)	25,640	1,282	0	1,588	26,922
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	7,291	(2,467)	4,823	7,291	(2,467)	0	35	27	0	4,885	177	2,317	89	7,380
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	2,332	0	2,332	2,332	0	0	1	8	0	2,341	0	0	9	2,341
6 616.1-8 Fuel for Power Purchased	52	0	52	52	0	0	0	0	0	52	2	0	2	54
7 618.1-8 Chemicals	326	0	326	326	0	0	0	0	0	326	12	0	12	338
8 620.1-8 Materials and Supplies	3,939	0	3,939	3,939	0	0	6	31	0	3,976	144	0	181	4,121
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.	433	0	433	433	0	0	2	0	0	435	16	0	18	451
11 633.1-8 Contractual Services - Legal	176	0	176	176	0	0	4	0	0	180	7	0	11	187
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	915	0	915	915	0	0	7	0	0	922	33	0	40	955
14 641.1-8 Rental of Building/Real Prop.	84	0	84	84	0	0	0	37	0	121	4	0	42	126
15 642.1-8 Rental of Equipment	140	0	140	140	0	0	0	0	0	140	5	0	5	145
16 650.1-8 Transportation Expense	5,074	0	5,074	5,074	0	0	1	11	0	5,086	185	0	197	5,271
17 656.1-8 Insurance - Vehicle	255	0	255	255	0	0	7	26	0	288	10	0	43	298
18 657.1-8 Insurance - General Liability	297	0	297	297	0	0	6	15	0	318	12	0	33	330
19 658.1-8 Insurance - Workman's Comp.	6	846	851	6	846	0	0	2	0	853	31	0	879	884
20 659.1-8 Insurance - Other	174	0	174	174	0	0	1	0	0	175	6	0	7	181
21 660.1-8 Advertising Expense	18	0	18	18	0	0	1	0	0	19	1	0	1	20
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,122	0	0	0	1,122	0	0	1,122	1,122
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	467	0	467	467	0	0	0	30	0	497	0	0	30	497
25 675.1-8 Miscellaneous Expenses	2,290	0	2,290	2,290	0	0	37	31	0	2,358	86	0	153	2,443
26 TOTAL WATER O&M EXPENSES	49,804	(1,622)	47,982	49,804	(1,622)	1,122	239	427	(33)	49,737	2,013	2,317	4,463	54,067

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 / Osceola / Intercession City

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	18,148		18,148	18,148						18,148	907		907	19,056
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	4,825	(1,369)	3,455	4,825	(1,369)					3,455	125		(1,244)	3,581
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	2,239		2,239	2,239						2,239			0	2,239
6 616.1-6 Fuel for Power Purchased	52		52	52						52	2		2	54
7 618.1-6 Chemicals	326		326	326						326	12		12	338
8 620.1-6 Materials and Supplies	3,476		3,476	3,476						3,476	128		128	3,603
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	705		705	705						705	26		26	730
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	137		137	137						137	5		5	142
16 650.1-6 Transportation Expense	5,069		5,069	5,069						5,069	184		184	5,253
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	610	610	0	610					610	22		632	632
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	34,978	(760)	34,218	34,978	(760)	0	0	0	0	34,218	1,409	0	650	35,628

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.

0159

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

Company: SSU / Osceola / Intercession City

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	1,801		1,801	1,801				199	(17)	1,983	99		281	2,082
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	516	(173)	343	516	(173)			15		358	13		(145)	371
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		30	47
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	1		12	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	61	61	0	61			2		62	2		64	64
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	467		467	467				30		497			30	497
25 675.7 Miscellaneous Expenses	3		3	3				10		14	0		11	14
26 TOTAL WATER CUST ACCT EXPENSES	2,807	(113)	2,695	2,807	(113)	0	0	304	(17)	2,981	117	0	290	3,098

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 / Osceola / Intercession City

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	5,384		5,384	5,384			131	10	(16)	5,509	275		400	5,784
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	1,950	(925)	1,025	1,950	(925)		35	12		1,071	39	2,317	1,476	3,427
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	93		93	93			1	0		94			1	94
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	445		445	445			6	3		454	16		25	471
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	433		433	433			2	0		435	16		18	451
11 633.8 Contractual Services - Legal	176		176	176			4	0		180	7		11	187
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	210		210	210			7	0		217	8		14	225
14 641.8 Rental of Building/Real Prop.	84		84	84			0	37		121	4		42	126
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	255		255	255			7	26		288	10		43	298
18 657.8 Insurance - General Liability	297		297	297			6	15		318	12		33	330
19 658.8 Insurance - Workman's Comp.	6	175	181	6	175		0	0		181	7		182	188
20 659.8 Insurance - Other	174		174	174			1	0		175	6		7	181
21 660.8 Advertising Expense	18		18	18			1	0		19	1		1	20
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,122	0	0		1,122			1,122	1,122
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	2,287		2,287	2,287			37	20		2,344	85		142	2,429
26 TOTAL WATER A&G EXPENSES	11,819	(749)	11,069	11,819	(749)	1,122	230	123	(16)	12,538	486	2,317	3,523	15,342

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 / Osceola / Intercession City

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 12/31/79	(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	6,960		25,333	18,373	263.99%	12,581	12,752	101.36%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	419		4,823	4,404	1051.19%	757	4,066	536.84%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	928		2,332	1,404	151.27%	1,678	654	39.00%
6	616.1-8 Fuel for Power Purchased	0		52	52	N.A.	0	52	N.A.
7	618.1-8 Chemicals	99		326	227	229.51%	179	147	82.28%
8	620.1-8 Materials and Supplies	4,711		3,939	(772)	-16.38%	8,516	(4,577)	-53.74%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		433	433	N.A.	0	433	N.A.
11	633.1-8 Contractual Services - Legal	0		176	176	N.A.	0	176	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	217		915	698	321.69%	392	523	133.28%
14	641.1-8 Rental of Building/Real Prop.	0		84	84	N.A.	0	84	N.A.
15	642.1-8 Rental of Equipment	0		140	140	N.A.	0	140	N.A.
16	650.1-8 Transportation Expense	844		5,074	4,230	501.19%	1,526	3,548	232.56%
17	656.1-8 Insurance - Vehicle	0		255	255	N.A.	0	255	N.A.
18	657.1-8 Insurance - General Liability	455		297	(158)	-34.69%	822	(525)	-63.87%
19	658.1-8 Insurance - Workmen's Comp.	0		851	851	N.A.	0	851	N.A.
20	659.1-8 Insurance - Other	0		174	174	N.A.	0	174	N.A.
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.	4,245		0	(4,245)	-100.00%	7,674	(7,674)	-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	186		467	281	150.84%	336	130	38.76%
25	675.1-8 Miscellaneous Expenses	514		2,290	1,776	345.52%	929	1,361	146.46%
26	TOTAL WATER O&M EXPENSES	19,578		47,982	28,404	145.08%	35,391	12,591	35.58%
27	SUBTOTAL (less accts. 666 & 667)	15,333		47,982	32,649	212.93%	27,717	20,265	42.23%
28	Average ERC's	247		238	(9)	-3.64%			
29	Average Consumer Price Index - U	72.6		136.2	64	87.60%			
30				Compounded Multiplier =		80.77%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 / Intercession City

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 12/31/79	(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	6,960		18,148	11,188	160.75%	12,581	5,567	44.25%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			3,455	3,455	N.A.	0	3,455	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	928		2,239	1,311	141.29%	1,678	562	33.48%
6	616.1-6 Fuel for Power Purchased			52	52	N.A.	0	52	N.A.
7	618.1-6 Chemicals	99		326	227	229.51%	179	147	82.26%
8	620.1-6 Materials and Supplies	4,711		3,476	(1,235)	-26.21%	8,516	(5,040)	-59.18%
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	217		705	488	224.81%	392	313	79.68%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment			137	137	N.A.	0	137	N.A.
16	650.1-6 Transportation Expense	844		5,069	4,225	500.60%	1,526	3,543	232.25%
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.			610	610	N.A.	0	610	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			0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	**13,759**		**34,218**	**20,459**	**148.70%**	**24,872**	**9,346**	**37.58%**
27	**SUBTOTAL (less accts. 666 & 667)**	**13,759**		**34,218**	**20,459**	**148.70%**	**24,872**	**9,346**	**37.58%**
28	**Average ERC's**	**247**		**238**	**(9)**	**-3.64%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**90.77%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 / Intercession City

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 12/31/79		(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			1,801	1,801	N.A.	0	1,801	N.A.
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			343	343	N.A.	0	343	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			17	17	N.A.	0	17	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			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.			61	61	N.A.	0	61	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	186		467	281	150.64%	336	130	38.76%
25	675.7 Miscellaneous Expenses			3	3	N.A.	0	3	N.A.
26	**TOTAL WATER O&M EXPENSES**	186		2,695	2,509	1348.70%	336	2,358	701.42%
27	**SUBTOTAL (less accts. 666 & 667)**	186		2,695	2,509	1348.70%	336	2,358	87.52%
28	**Average ERC's**	247		238	(9)	-3.64%			
29	**Average Consumer Price Index - U**	72.6		136.2	64	87.60%			
30				Compounded Multiplier =		90.77%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 / Intercession City

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 12/31/79	(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			5,384	5,384	N.A.	0	5,384	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	419		1,025	606	144.67%	757	268	35.35%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			93	93	N.A.	0	93	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			445	445	N.A.	0	445	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			433	433	N.A.	0	433	N.A.
11	633.8 Contractual Services - Legal			176	176	N.A.	0	176	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			210	210	N.A.	0	210	N.A.
14	641.8 Rental of Building/Real Prop.			84	84	N.A.	0	84	N.A.
15	642.8 Rental of Equipment			3	3	N.A.	0	3	N.A.
16	650.8 Transportation Expense			2	2	N.A.	0	2	N.A.
17	656.8 Insurance - Vehicle			255	255	N.A.	0	255	N.A.
18	657.8 Insurance - General Liability	455		297	(158)	-34.69%	822	(525)	-63.87%
19	658.8 Insurance - Workman's Comp.			181	181	N.A.	0	181	N.A.
20	659.8 Insurance - Other			174	174	N.A.	0	174	N.A.
21	660.8 Advertising Expense			18	18	N.A.	0	18	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	4,245		0	(4,245)	-100.00%	7,674	(7,674)	-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		2,287	1,773	344.87%	929	1,357	146.10%
26	**TOTAL WATER O&M EXPENSES**	**5,633**		**11,069**	**5,436**	**96.51%**	**10,183**	**887**	**8.71%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,388**		**11,069**	**9,681**	**697.49%**	**2,509**	**8,560**	**77.33%**
28	**Average ERC's**	**247**		**238**	**(9)**	**-3.64%**			
29	**Average Consumer Price Index - U**	**72.6**		**136.2**	**64**	**87.60%**			
30				**Compounded Multiplier =**		**80.77%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10902.

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 / Intercession City
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	12,752	101.36%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	4,066	536.84%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	854	39.00%	
6	616.1-S Fuel for Power Purchased	52	N.A.	
7	618.1-S Chemicals	147	62.28%	
8	620.1-S Materials and Supplies	(4,577)	-53.74%	
9	631.1-S Contractual Services - Engr.	1	N.A.	
10	632.1-S Contractual Services - Acct.	433	N.A.	
11	633.1-S Contractual Services - Legal	176	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	523	133.28%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	84	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	140	N.A.	
16	650.1-S Transportation Expense	3,548	232.58%	
17	656.1-S Insurance - Vehicle	255	N.A.	
18	657.1-S Insurance - General Liability	(525)	-63.87%	
19	658.1-S Insurance - Workman's Comp.	851	N.A.	
20	659.1-S Insurance - Other	174	N.A.	
21	660.1-S Advertising Expense	18	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(7,874)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	130	38.76%	
25	675.1-S Miscellaneous Expenses	1,361	146.46%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	12,591	35.58%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Osceola / Intercession City

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 / Intercession City

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	$4,490
Total Projected Rate Case Expense	1,772,200	4,490
Annual Amortization Over 4 Years	**$443,050**	**$1,122**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	256
% of Total	100%	0.2534%
(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 / Intercession City

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 / Intercession City

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 / Intercession City

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	337	40	2.50%	8	0	8
4	339.1 Other Plant & Misc.	764	25	4.00%	31	0	31
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	61	0	N.A.	0	0	0
7	304.2 Structures & Improvements	51,184	33	3.03%	1,551	0	1,551
8	305.2 Collect. & Impound.	8	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	17,135	30	3.33%	571	0	571
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	106	35	2.86%	3	0	3
13	310.2 Power Generation Eq.	25,013	20	5.00%	1,251	0	1,251
14	311.2 Pumping Equipment	14,306	20	5.00%	715	0	715
15	339.2 Other Plant & Misc.	(27)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	55	0	N.A.	0	0	0
18	304.3 Structures & Improvements	5,639	33	3.03%	171	0	171
19	320.3 Water Treatment Eq.	3,106	22	4.55%	141	0	141
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. Reservions	23,002	37	2.70%	622	0	622
25	331.4 Transm. & Distribution	17,561	43	2.33%	408	0	408
26	333.4 Services	5,600	40	2.50%	140	0	140
27	334.4 Meters & Meter Insallation	37,011	20	5.00%	1,851	0	1,851
28	335.4 Hydrants	127	45	2.22%	3	0	3
29	339.4 Other Plant & Misc.	9	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,345	0	N.A.	0	0	0
32	304.5 Structures & Improvements	6,677	40	2.50%	167	0	167
33	340.5 Office Furniture & Equipment	3,426	15	6.67%	228	0	228
34	340.51 Computer Equipment	5,293	6	16.67%	882	0	882
35	341.5 Transportation Equipment	4,550	6	16.67%	758	0	758
36	342.5 Stores Equipment	37	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,724	16	6.25%	108	0	108
38	344.5 Laboratory Equipment	382	15	6.67%	25	0	25
39	345.5 Power Operated Equipment	2,248	12	8.33%	187	0	187
40	346.5 Communication Equipment	709	10	10.00%	71	0	71
41	347.5 Miscellaneous Equipment	240	15	6.67%	16	0	16
42	348.5 Other Tangible Plant	188	10	10.00%	19	0	19
43							
44	**INTANGIBLE PLANT**	1,101		3.54%	39	0	39
45	**SUPPLY & PUMPING**	107,786		3.79%	4,090	0	4,090
46	**WATER TREATMENT PLANT**	8,800		3.55%	312	0	312
47	**TRANSM. & DISTRIBUTION**	83,316		3.63%	3,024	0	3,024
48	**GENERAL PLANT**	26,819		9.19%	2,464	0	2,464
49							
51	**TOTAL DEPRECIATION EXPENSE**	227,822		4.36%	9,929	0	9,929
52	**AMORTIZATION OF CIAC**				(418)	0	(418)
53	**NON-USED AND USEFUL**				(384)	0	(384)
54	**NET DEPRECIATION EXPENSE - WATER**				9,127	0	9,127

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Osceola / Intercession City

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	3.60%	0	0	0
2 Line/Main Extension Fees	9,676	2.33%	225	0	225
3 Meter Installation Fees	3,863	5.00%	193	0	193
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.72%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	13,539		418	0	418

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 / Intercession City

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	51,184	1,551	3.03%
3	305.2 Collect. & Impound.	8	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	17,135	571	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	106	3	2.86%
8	310.2 Power Generation Eq.	25,013	1,251	5.00%
9	311.2 Pumping Equipment	14,306	715	5.00%
10	339.2 Other Plant & Misc.	(27)	(1)	4.00%
11	304.3 Structures & Improvements	5,639	171	3.03%
12	320.3 Water Treatment Eq.	3,106	141	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	23,002	622	2.70%
15	**COMPOSITE RATE**	139,472	5,024	**3.60%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	17,561	408	2.33%
19	335.4 Hydrants	127	3	2.22%
20	339.4 Other Plant & Misc.	9	0	4.00%
21	**COMPOSITE RATE**	17,698	412	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	37,011	1,851	5.00%
24	**COMPOSITE RATE**	37,011	1,851	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	5,600	140	2.50%
27	**COMPOSITE RATE**	5,600	140	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	139,472	5,024	3.60%
30	Line / Main Extension Fees & Contrl. lines (Line 21)	17,698	412	2.33%
31	Meter Installation Fees (Line 24)	37,011	1,851	5.00%
32	Service Installation Fees (Line 27)	5,600	140	2.50%
33	**COMPOSITE RATE**	199,782	7,426	**3.72%**

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 / Intercession City
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	8	0	8	0.00%	0
4 339.1 Other Plant & Misc.	31	0	31	0.00%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0.00%	0
7 304.2 Structures & Improvements	1,551	0	1,551	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	571	0	571	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	3	0	3	0.00%	0
13 310.2 Power Generation Eq.	1,251	0	1,251	0.00%	0
14 311.2 Pumping Equipment	715	0	715	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	171	0	171	0.00%	0
19 320.3 Water Treatment Eq.	141	0	141	0.00%	0
20 339.3 Other Plant & Misc.	0	0	0	0.00%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0.00%	0
23 304.4 Structures & Improvements	0	0	0	0.00%	0
24 330.4 Distr. Reservoirs	622	0	622	25.00%	155
25 331.4 Transm. & Distribution	408	0	408	56.00%	229
26 333.4 Services	140	0	140	0.00%	0
27 334.4 Meters & Meter Insallation	1,851	0	1,851	0.00%	0
28 335.4 Hydrants	3	0	3	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	167	0	167	0.00%	0
33 340.5 Office Furniture & Equipment	228	0	228	0.00%	0
34 340.51 Computer Equipment	882	0	882	0.00%	0
35 341.5 Transportation Equipment	758	0	758	0.00%	0
36 342.5 Stores Equipment	2	0	2	0.00%	0
37 343.5 Tools, Shop & Garage	108	0	108	0.00%	0
38 344.5 Laboratory Equipment	25	0	25	0.00%	0
39 345.5 Power Operated Equipment	187	0	187	0.00%	0
40 346.5 Communication Equipment	71	0	71	0.00%	0
41 347.5 Miscellaneous Equipment	16	0	16	0.00%	0
42 348.5 Other Tangible Plant	19	0	19	0.00%	0
43					
44 **INTANGIBLE PLANT**	39	0	39		0
45 **SUPPLY & PUMPING**	4,090	0	4,090		0
46 **WATER TREATMENT PLANT**	312	0	312		0
47 **TRANSM. & DISTRIBUTION**	3,024	0	3,024		384
48 **GENERAL PLANT**	2,464	0	2,464		0
49					
51 **TOTAL**	9,929	0	9,929		384
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				3.87%	

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

Present Income - Interim / Final

Company: SSU / Osceola / Intercession City
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:	2,248	14	2,262	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	2,248	59	2,306		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	2,186	2,186		
6		0	0	0		
7	TOTAL	0	2,186	2,186		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		2,011	0	2,011		
11		0	0	0		
12	TOTAL	2,011	0	2,011		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	4,259	2,200	6,459		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	4,259	2,245	6,504		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 / Intercession City
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	49,950	312	50,262	49,950	1,302	51,252	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	49,604	(1,622)	47,982	49,604	4,463	54,067	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	9,127	0	9,127	9,127	0	9,127	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	4,259	2,245	6,504	4,259	2,245	6,504	B-15 (W)	-
8 Pre Tax Operating Expenses	62,989	623	63,613	62,989	6,708	69,698	-	-
9 TOTAL PRE-TAX INCOME	(13,040)	(311)	(13,351)	(13,040)	(5,406)	(18,446)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(13,040)	(311)	(13,351)	(13,040)	(5,406)	(18,446)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	165,245	(2,050)	163,194	165,245	(1,290)	163,955	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	9,584	(119)	9,465	9,584	(75)	9,509	-	-
17 Total Taxable Income	(22,624)	(192)	(22,816)	(22,624)	(5,331)	(27,955)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(8,513)	(72)	(8,586)	(8,513)	(2,006)	(10,519)	-	-
20 Less:								
21 Parent Debt Adjustment	453	0	453	453	0	453	C-9 (W)	-
22 Investment Tax Credit	90	0	90	90	0	90	C-8 (W)	-
23 TOTAL INCOME TAXES	(9,056)	(72)	(9,128)	(9,056)	(2,006)	(11,062)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Osceola / Intercession City

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. (%)	3.87%	0.00%	3.87%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Interlachen Lake Estates - 470

Putnam County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (FINAL)			
Line No. Description	Balance Per Books	Utility Adjustments	*Adjusted* Utility Balance	Supporting Schedule(s)
1 *Utility Plant in Service*	109,922	(6,500)	103,422	A-5 (W)
2 Utility Land & Land Rights	2,842	0	2,842	A-5 (W)
3 Non-Used & Useful	(4,200)	0	(4,200)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(34,666)	656	(34,011)	A-9 (W)
6 CIAC	(37,682)	0	(37,682)	A-12 (W)
7 Accumulated Amortization of CIAC	15,444	0	15,444	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	(290)	0	(290)	C-7 (W)
12 Working Capital Allowance	3,110	435	3,545	A-17 (W)
13 **TOTAL WATER RATE BASE**	54,481	(5,410)	49,071	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

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

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

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	109,922	(6,500)	103,422	A-5 (W)
2	Utility Land & Land Rights	2,842	0	2,842	A-5 (W)
3	Non-Used & Useful	(4,200)	0	(4,200)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(34,666)	656	(34,011)	A-9 (W)
6	CIAC	(37,682)	0	(37,682)	A-12 (W)
7	Accumulated Amortization of CIAC	15,444	0	15,444	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	(290)	0	(290)	C-7 (W)
12	Working Capital Allowance	3,110	(114)	2,996	A-17 (W)
13	**TOTAL WATER RATE BASE**	**54,481**	**(5,959)**	**48,522**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

Schedule: A-3 (W)
Page 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.	(7,364)	(5,637)	(6,500)	A-5 (W)
3					
4	2.				
5					
6					
7		(7,364)	(5,637)	(6,500)	
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.	928	928	928	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(545)	(272)	
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		928	383	656	
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 / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(114)	(114)	(114)	A-17 (W)
38					
39	2.				
40					
41					
42		(114)	(114)	(114)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	435	435	435	A-17 (W)
45					
46	2.				
47					
48					
49		435	435	435	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(6,550)	(5,368)	(5,959)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(6,001)	(4,819)	(5,410)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	55,406
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**	55,406
38	1985 Additions	20,545
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	20,545
42	**12/31/85 BALANCE**	75,951

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	75,951
2	1986 Additions	14,199
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	14,199
6	**12/31/86 BALANCE**	90,150
7	1987 Additions	12,392
8	1987 Retirements	344
9	1987 Adjustments	0
10	1987 Net Additions	12,048
11	**12/31/87 BALANCE**	102,198
12	1988 Additions	10,338
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	10,338
16	**12/31/88 BALANCE**	112,536
17	1989 Additions	4,798
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,798
21	**12/31/89 BALANCE**	117,334
22	1990 Additions (A/C 101)	171
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	171
27	**12/31/90 BALANCE**	117,505
28	1990 General Plant Reallocation Adjustments *	(12,843)
29	**12/31/90 ADJUSTED BALANCE**	104,663
30	1991 Additions (A/C 101)	16,203
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(5,637)
34	1991 Net Additions	10,566
35	**12/31/91 BALANCE**	115,228

* 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 / Interlachen Lake Estates

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

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

FPSC
Schedule: A-5 (W)
Page 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	7,364	(1,727)	0	5,637	(7,364)	(5,637)	(0)	6,500	(6,500)	(0)
3	302.1 Franchises	47	0	0	47	0	0	47	47	0	47
4	339.1 Other Plant & Misc.	156	0	0	156	0	0	156	156	0	156
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	51	0	0	51	0	0	51	51	0	51
7	304.2 Structures & Improvements	5,188	0	0	5,188	0	0	5,188	5,188	0	5,188
8	305.2 Collect. & Impound.	1,328	0	0	1,328	0	0	1,328	1,328	0	1,328
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	190	0	0	190	0	0	190	190	0	190
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	43	0	0	43	0	0	43	43	0	43
13	310.2 Power Generation Eq.	19	15,731	0	15,750	0	0	15,750	7,885	0	7,885
14	311.2 Pumping Equipment	5,770	0	0	5,770	0	0	5,770	5,770	0	5,770
15	339.2 Other Plant & Misc.	(22)	0	0	(22)	0	0	(22)	(22)	0	(22)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	1,653	0	0	1,653	0	0	1,653	1,653	0	1,653
18	304.3 Structures & Improvements	5,560	20	0	5,580	0	0	5,580	5,570	0	5,570
19	320.3 Water Treatment Eq.	6,275	0	0	6,275	0	0	6,275	6,275	0	6,275
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. Reservlors	1,640	0	0	1,640	0	0	1,640	1,640	0	1,640
25	331.4 Transm. & Distribution	24,013	(448)	0	23,565	0	0	23,565	23,789	0	23,789
26	333.4 Services	5,951	0	0	5,951	0	0	5,951	5,951	0	5,951
27	334.4 Meters & Meter Insallation	17,231	894	0	18,125	0	0	18,125	17,678	0	17,678
28	335.4 Hydrants	169	0	0	169	0	0	169	169	0	169
29	339.4 Other Plant & Misc.	271	0	0	271	0	0	271	271	0	271
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	1,154	(38)	0	1,115	0	0	1,115	1,135	0	1,135
32	304.5 Structures & Improvements	5,565	138	0	5,703	0	0	5,703	5,634	0	5,634
33	340.5 Office Furniture & Equipme	2,867	47	0	2,914	0	0	2,914	2,891	0	2,891
34	340.51 Computer Equipment	3,780	1,372	0	5,152	0	0	5,152	4,466	0	4,466
35	341.5 Transportation Equipment	3,696	285	0	3,982	0	0	3,982	3,839	0	3,839
36	342.5 Stores Equipment	28	7	0	35	0	0	35	31	0	31
37	343.5 Tools, Shop & Garage	1,468	(27)	0	1,441	0	0	1,441	1,455	0	1,455
38	344.5 Laboratory Equipment	311	22	0	333	0	0	333	322	0	322
39	345.5 Power Operated Equipment	1,982	(171)	0	1,811	0	0	1,811	1,896	0	1,896
40	346.5 Communication Equipment	576	45	0	621	0	0	621	598	0	598
41	347.5 Miscellaneous Equipment	180	46	0	226	0	0	226	203	0	203
42	348.5 Other Tangible Plant	155	8	0	162	0	0	162	159	0	159
43											
44	INTANGIBLE PLANT	7,567	(1,727)	0	5,840	(7,364)	(5,637)	203	6,703	(6,500)	203
45	SUPPLY & PUMPING	12,567	15,731	0	28,298	0	0	28,298	20,433	0	20,433
46	WATER TREATMENT PLANT	13,488	20	0	13,508	0	0	13,508	13,498	0	13,498
47	TRANSM. & DISTRIBUTION	49,279	445	0	49,725	0	0	49,725	49,502	0	49,502
48	GENERAL PLANT	21,762	1,733	0	23,495	0	0	23,495	22,628	0	22,628
49											
50	TOTAL PLANT IN SERVICE	104,663	16,203	0	120,865	(7,364)	(5,637)	115,228	112,764	(6,500)	106,264
51	LAND & LAND RIGHTS	2,861	(38)	0	2,822	0	0	2,822	2,842	0	2,842
52	TOTAL PIS LESS LAND	101,802	16,241	0	118,043	(7,364)	(5,637)	112,406	109,922	(6,500)	103,422

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

NARUC Account 105 represents Completed Construction Not Classified, subaccount 301.0

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

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	0	0	(0)	0%	0
3 302.1 Franchises	47	0	0	47	0%	0
4 339.1 Other Plant & Misc.	156	0	0	156	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	51	0	0	51	0%	0
7 304.2 Structures & Improvements	5,188	0	0	5,188	35%	1,816
8 305.2 Collect. & Impound.	1,328	0	0	1,328	35%	465
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	190	0	0	190	35%	67
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	43	0	0	43	35%	15
13 310.2 Power Generation Eq.	7,885	0	0	7,885	0%	0
14 311.2 Pumping Equipment	5,770	0	0	5,770	35%	2,019
15 339.2 Other Plant & Misc.	(22)	0	0	(22)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1,653	0	0	1,653	0%	0
18 304.3 Structures & Improvements	5,570	0	0	5,570	0%	0
19 320.3 Water Treatment Eq.	6,275	0	0	6,275	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	1	0	(0)	0%	0
24 330.4 Distr. Reservoirs	1,640	0	0	1,640	55%	902
25 331.4 Transm. & Distribution	23,789	26,478	0	(2,689)	39%	(1,049)
26 333.4 Services	5,951	0	0	5,951	0%	0
27 334.4 Meters & Meter Installation	17,678	0	0	17,678	0%	0
28 335.4 Hydrants	169	188	0	(19)	0%	0
29 339.4 Other Plant & Misc.	271	302	0	(31)	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	1,135	0	0	1,135	0%	0
32 304.5 Structures & Improvements	5,634	0	0	5,634	0%	0
33 340.5 Office Furniture & Equipment	2,891	0	0	2,891	0%	0
34 340.51 Computer Equipment	4,466	0	0	4,466	0%	0
35 341.5 Transportation Equipment	3,839	0	0	3,839	0%	0
36 342.5 Stores Equipment	31	0	0	31	0%	0
37 343.5 Tools, Shop & Garage	1,455	0	0	1,455	0%	0
38 344.5 Laboratory Equipment	322	0	0	322	0%	0
39 345.5 Power Operated Equipment	1,896	0	0	1,896	0%	0
40 346.5 Communication Equipment	598	0	0	598	0%	0
41 347.5 Miscellaneous Equipment	203	0	0	203	0%	0
42 348.5 Other Tangible Plant	159	0	0	159	0%	0
43						
44 **INTANGIBLE PLANT**	203	0	0	203		0
45 **SUPPLY & PUMPING**	20,433	0	0	20,433		4,382
46 **WATER TREATMENT PLANT**	13,498	0	0	13,498		0
47 **TRANSM. & DISTRIBUTION**	49,502	26,969	0	22,533		(147)
48 **GENERAL PLANT**	22,628	0	0	22,628		0
49						
50 **TOTAL PLANT IN SERVICE**	106,264	26,969	0	79,295		4,235
51 **LAND & LAND RIGHTS**	2,842	0	0	2,842		0
52 **TOTAL PIS LESS LAND**	103,422	26,969	0	76,453		4,235
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				5.34%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant In Service	4,235	0	4,235	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(35)	0	(35)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	4,200	0	4,200	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	12,666
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**	12,666
38	1985 Additions	1,273
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,273
42	**12/31/85 BALANCE**	13,939

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	13,939
2	1986 Additions	2,993
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,993
6	**12/31/86 BALANCE**	16,932
7	1987 Additions	3,894
8	1987 Retirements	344
9	1987 Adjustments	0
10	1987 Net Additions	3,550
11	**12/31/87 BALANCE**	20,482
12	1988 Additions	4,424
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,424
16	**12/31/88 BALANCE**	24,906
17	1989 Additions	5,035
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,035
21	**12/31/89 BALANCE**	29,941
22	1990 Additions	4,957
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,957
26	**12/31/90 BALANCE**	34,898
27	1990 General Plant Reallocation Adjustments *	(2,761)
28	**12/31/90 ADJUSTED BALANCE**	32,137
29	1991 Additions	5,059
30	1991 Retirements	0
31	1991 Adjustments	(383)
32	1991 Net Additions	4,675
33	**12/31/91 BALANCE**	36,812

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	**INTANGIBLE PLANT**									
2	301.1 Organization	928	(0)	928	(928)	(928)	(0)	928	(928)	(0)
3	302.1 Franchises	2	1	3	0	0	3	3	0	3
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	1,820	157	1,977	0	0	1,977	1,899	0	1,899
8	305.2 Collect. & Impound.	146	27	172	0	0	172	159	0	159
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	16	6	23	0	0	23	20	0	20
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	394	396	0	0	396	199	0	199
14	311.2 Pumping Equipment	1,705	289	1,993	0	0	1,993	1,849	0	1,849
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	816	169	985	0	0	985	901	0	901
19	320.3 Water Treatment Eq.	1,399	285	1,684	0	0	1,684	1,542	0	1,542
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	595	44	640	0	0	640	617	0	617
25	331.4 Transm. & Distribution	8,675	553	9,228	0	0	9,228	8,952	0	8,952
26	333.4 Services	1,267	149	1,416	0	0	1,416	1,341	0	1,341
27	334.4 Meters & Meter Insallation	7,583	884	8,466	0	0	8,466	8,024	0	8,024
28	335.4 Hydrants	12	4	16	0	0	16	14	0	14
29	339.4 Other Plant & Misc.	38	11	49	0	0	49	43	0	43
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	736	141	877	0	0	877	806	0	806
33	340.5 Office Furniture & Equipment	925	193	1,118	0	0	1,118	1,021	0	1,021
34	340.51 Computer Equipment	475	744	1,219	0	545	1,764	847	272	1,119
35	341.5 Transportation Equipment	2,338	640	2,978	0	0	2,978	2,658	0	2,658
36	342.5 Stores Equipment	9	2	10	0	0	10	9	0	9
37	343.5 Tools, Shop & Garage	664	91	755	0	0	755	709	0	709
38	344.5 Laboratory Equipment	139	21	161	0	0	161	150	0	150
39	345.5 Power Operated Equipment	1,515	158	1,673	0	0	1,673	1,594	0	1,594
40	346.5 Communication Equipment	222	60	281	0	0	281	251	0	251
41	347.5 Miscellaneous Equipment	32	14	45	0	0	45	38	0	38
42	348.5 Other Tangible Plant	63	16	79	0	0	79	71	0	71
43										
44	**INTANGIBLE PLANT**	945	7	953	(928)	(928)	25	949	(928)	21
45	**SUPPLY & PUMPING**	3,690	873	4,563	0	0	4,563	4,127	0	4,127
46	**WATER TREATMENT PLANT**	2,216	454	2,670	0	0	2,670	2,443	0	2,443
47	**TRANSM. & DISTRIBUTION**	18,170	1,645	19,814	0	0	19,814	18,992	0	18,992
48	**GENERAL PLANT**	7,117	2,079	9,196	0	545	9,740	8,156	272	8,428
49										
50	**TOTAL WATER ACCUM. DEP.**	32,137	5,059	37,196	(928)	(383)	36,812	34,666	(656)	34,011

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	3	0	3	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	1,899	0	1,899	35%	665
8 305.2 Collect. & Impound.	159	0	159	35%	56
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	20	0	20	35%	7
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	4	0	4	35%	1
13 310.2 Power Generation Eq.	199	0	199	0%	0
14 311.2 Pumping Equipment	1,849	0	1,849	35%	647
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	901	0	901	0%	0
19 320.3 Water Treatment Eq.	1,542	0	1,542	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	1	(1)	0%	0
24 330.4 Distr. Reservoirs	617	0	617	55%	340
25 331.4 Transm. & Distribution	8,952	13,260	(4,308)	39%	(1,680)
26 333.4 Services	1,341	0	1,341	0%	0
27 334.4 Meters & Meter Insallation	8,024	0	8,024	0%	0
28 335.4 Hydrants	14	94	(81)	0%	0
29 339.4 Other Plant & Misc.	43	151	(108)	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	806	0	806	0%	0
33 340.5 Office Furniture & Equipment	1,021	0	1,021	0%	0
34 340.51 Computer Equipment	1,119	0	1,119	0%	0
35 341.5 Transportation Equipment	2,658	0	2,658	0%	0
36 342.5 Stores Equipment	9	0	9	0%	0
37 343.5 Tools, Shop & Garage	709	0	709	0%	0
38 344.5 Laboratory Equipment	150	0	150	0%	0
39 345.5 Power Operated Equipment	1,594	0	1,594	0%	0
40 346.5 Communication Equipment	251	0	251	0%	0
41 347.5 Miscellaneous Equipment	38	0	38	0%	0
42 348.5 Other Tangible Plant	71	0	71	0%	0
43					
44 **INTANGIBLE PLANT**	21	0	21		0
45 **SUPPLY & PUMPING**	4,127	0	4,127		1,375
46 **WATER TREATMENT PLANT**	2,443	0	2,443		0
47 **TRANSM. & DISTRIBUTION**	18,992	13,506	5,486		(1,341)
48 **GENERAL PLANT**	8,428	0	8,428		0
49					
50 **TOTAL**	34,011	13,506	20,504		35
51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =				0.17%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 16340 ENDED 04/30/85**	27,419
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**	27,419
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	27,419

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**27,419**
2	*1986 Additions*	4,050
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,050
6	**12/31/86 BALANCE**	**31,469**
7	1987 Additions	2,275
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,275
11	**12/31/87 BALANCE**	**33,744**
12	1988 Additions	1,800
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	*1,800*
16	**12/31/88 BALANCE**	**35,544**
17	1989 Additions	1,350
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,350
21	**12/31/89 BALANCE**	**36,894**
22	1990 Additions	675
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	675
26	**12/31/90 BALANCE**	**37,569**
27	*1991 Additions*	225
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	225
31	**12/31/91 BALANCE**	**37,794**

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

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 CIAC						AVERAGE 1991 CIAC		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
	WATER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	7,225	0	7,225	0	0	7,225	7,225	0	7,225
3	Meter Installation Fees	3,375	225	3,600	0	0	3,600	3,488	0	3,488
4	Contributed Lines	26,969	0	26,969	0	0	26,969	26,969	0	26,969
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	37,569	225	37,794	0	0	37,794	37,682	0	37,682

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

Schedule: A-13 (W)

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**	9,436
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**	9,436
38	1985 Additions	366
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	366
42	**12/31/85 BALANCE**	9,802

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**9,802**
2	1986 Additions	752
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	752
6	**12/31/86 BALANCE**	**10,554**
7	1987 Additions	1,087
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,087
11	**12/31/87 BALANCE**	**11,641**
12	1988 Additions	1,155
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,155
16	**12/31/88 BALANCE**	**12,796**
17	1989 Additions	1,207
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,207
21	**12/31/89 BALANCE**	**14,003**
22	1990 Additions	953
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	953
26	**12/31/90 BALANCE**	**14,956**
27	1991 Additions	976
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	976
31	**12/31/91 BALANCE**	**15,932**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						**AVERAGE 1991 ACC. AMORT. CIAC**		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2 Line/Main Extension Fees	1,395	169	1,565	0	0	1,565	1,480	0	1,480
3 Meter Installation Fees	371	174	545	0	0	545	458	0	458
4 Contributed Lines	13,190	632	13,822	0	0	13,822	13,506	0	13,506
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	14,956	976	15,932	0	0	15,932	15,444	0	15,444

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

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

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

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

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

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

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	24,883	(913)	23,970	24,883	3,480	28,363	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	3,110	(114)	2,996	3,110	435	3,545	

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	1,055,676	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 / Interlachen Lake Estates

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

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

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

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

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	5.34%	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 - %	0.17%	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

Interlachen Lake Estates - 470

Putnam County (SSU)

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

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	27,777	334	28,111	15,356	43,467	54.63%	B-4, B-3 (W)
3 Other Revenues	395	235	630	0	630		B-4 (W)
4 **TOTAL OPERATING REVENUES**	28,172	569	28,741	15,356	44,097		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	24,883	3,480	28,363	0	28,363		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,917	0	3,917	0	3,917		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	3,144	1,021	4,164	691	4,855		B-15, B-3 (W)
9 Provision For Income Taxes	(2,872)	(1,362)	(4,234)	5,519	1,285		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	29,071	3,139	32,210	6,210	38,420		
11 **NET OPERATING INCOME:**	(899)	(2,570)	(3,469)	9,147	5,678		
12 **RATE BASE**	54,481		49,071		49,071		A-1 (W)
13 **RATE OF RETURN**	-1.65%		-7.07%		11.57%		D-1 (W)

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

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	27,777	334	28,111	11,289	39,400	40.16%	B-4, B-3 (W)
3 *Other Revenues*	395	0	395	0	395		B-4 (W)
4 **TOTAL OPERATING REVENUES**	28,172	334	28,506	11,289	39,795		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	24,883	(913)	23,970	0	23,970		B-5 (W)
6 Depreciation, net of CIAC Amort.	3,917	0	3,917	0	3,917		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	3,144	1,010	4,154	508	4,662		B-15, B-3 (W)
9 Provision For Income Taxes	(2,872)	215	(2,657)	4,057	1,400		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	29,071	312	29,383	4,565	33,948		
11 **NET OPERATING INCOME:**	(899)	21	(877)	6,724	5,847		
12 **RATE BASE**	54,481		48,522		48,522		A-1 (W)
13 **RATE OF RETURN**	-1.65%		-1.81%		12.05%		D-1 (W)

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

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	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	48,522		49,071		A-1 (W)	-
5	Required Income (L3 x L4)	5,847		5,678		-	-
6	Adjusted Income under Present Rates	(877)		(3,469)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	6,724		9,147		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	10,781		14,665		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	11,289		15,356		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	10,781		14,665		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	4,057		5,519		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	508		691		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	6,724		9,147			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 / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	334	569	B-4 (W)
3				
4	2.			
5				
6				
7		334	569	
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.	(913)	(913)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		947	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		202	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		360	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(28)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		957	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,955	B-5 (W)
22				
23				
24		(913)	3,480	
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	26	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	995	995	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		1,010	1,021	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	215	(1,362)	B-16 (W)
48				
49	2.			
50				
51				
52		215	(1,362)	
53				
54				
55	*TOTAL WATER PRESENT INCOME ADJUSTMENTS:*	*21*	*(2,570)*	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	27,727	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**	**27,727**	**384**	**28,111**
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	51	0	
16	**SUBTOTAL OTHER WATER SALES**	**51**	**(51)**	**0**
17	**TOTAL WATER SALES**	**27,777**	**334**	**28,111**
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	395	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**	**395**	**235**	**630**
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	**28,172**	**334**	**28,506**
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	**28,172**	**569**	**28,741**

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 / Interlachen Lake Estates

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

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

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

(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	11,530	848	12,378	5,467	273	5,741	1,520	237	1,756	4,543	338	4,881
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,491	793	4,284	1,410	(331)	1,079	436	(122)	313	1,645	1,247	2,892
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,163	8	2,171	2,085	0	2,085	0	7	7	78	1	79
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	2,074	108	2,182	1,684	61	1,745	15	25	40	376	21	397
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	365	15	381	0	0	0	0	0	0	365	15	381
11	633 Contractual Services - Legal	149	9	158	0	0	0	0	0	0	149	9	158
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	796	35	830	618	22	641	0	0	0	177	12	189
14	641 Rental of Building/Real Prop.	71	35	106	0	0	0	0	0	0	71	35	106
15	642 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3
16	650 Transportation Expense	900	44	944	896	33	929	2	10	12	2	1	3
17	656 Insurance - Vehicle	215	37	252	0	0	0	0	0	0	215	37	252
18	657 Insurance - General Liability	251	28	278	0	0	0	0	0	0	251	28	278
19	658 Insurance - Workman's Comp.	5	398	403	0	190	190	0	54	54	5	154	159
20	659 Insurance - Other	147	6	153	0	0	0	0	0	0	147	6	153
21	660 Advertising Expense	15	1	17	0	0	0	0	0	0	15	1	17
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	947	947	0	0	0	0	0	0	0	947	947
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	394	26	419	0	0	0	394	26	419	0	0	0
25	675 Miscellaneous Expenses	2,271	142	2,413	339	12	352	3	9	12	1,929	120	2,049
26	**TOTAL WATER O&M EXPENSES**	**24,883**	**3,480**	**28,363**	**12,543**	**262**	**12,805**	**2,369**	**245**	**2,614**	**9,972**	**2,973**	**12,944**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	11,530	848	12,378	5,467	273	5,741	1,520	237	1,756	4,543	338	4,881
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	3,491	793	4,284	1,410	(331)	1,079	436	(122)	313	1,645	1,247	2,892
31	**TOTAL WATER LABOR COSTS**	**15,021**	**1,641**	**16,662**	**6,878**	**(58)**	**6,820**	**1,955**	**115**	**2,070**	**6,188**	**1,584**	**7,772**

0211

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

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(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	11,530	0	11,530	5,467	0	5,467	1,520	0	1,520	4,543	0	4,543
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,491	(1,296)	2,195	1,410	(369)	1,041	436	(146)	289	1,645	(780)	865
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,163	0	2,163	2,085	0	2,085	0	0	0	78	0	78
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	2,074	0	2,074	1,684	0	1,684	15	0	15	376	0	376
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	365	0	365	0	0	0	0	0	0	365	0	365
11	633 Contractual Services - Legal	149	0	149	0	0	0	0	0	0	149	0	149
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	796	0	796	618	0	618	0	0	0	177	0	177
14	641 Rental of Building/Real Prop.	71	0	71	0	0	0	0	0	0	71	0	71
15	642 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3
16	650 Transportation Expense	900	0	900	896	0	896	2	0	2	2	0	2
17	656 Insurance - Vehicle	215	0	215	0	0	0	0	0	0	215	0	215
18	657 Insurance - General Liability	251	0	251	0	0	0	0	0	0	251	0	251
19	658 Insurance - Workman's Comp.	5	383	387	0	184	184	0	51	51	5	148	153
20	659 Insurance - Other	147	0	147	0	0	0	0	0	0	147	0	147
21	660 Advertising Expense	15	0	15	0	0	0	0	0	0	15	0	15
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	394	0	394	0	0	0	394	0	394	0	0	0
25	675 Miscellaneous Expenses	2,271	0	2,271	339	0	339	3	0	3	1,929	0	1,929
26	**TOTAL WATER O&M EXPENSES**	**24,883**	**(913)**	**23,970**	**12,543**	**(186)**	**12,357**	**2,369**	**(95)**	**2,274**	**9,972**	**(632)**	**9,340**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	11,530	0	11,530	5,467	0	5,467	1,520	0	1,520	4,543	0	4,543
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	3,491	(1,296)	2,195	1,410	(369)	1,041	436	(146)	289	1,645	(780)	865
31	**TOTAL WATER LABOR COSTS**	**15,021**	**(1,296)**	**13,725**	**6,878**	**(369)**	**6,509**	**1,955**	**(146)**	**1,809**	**6,188**	**(780)**	**5,408**

0212

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	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	662	723	1,045	1,291	861	755	772	807	1,312	1,109	623	1,568	11,530	0	11,530	848	12,378
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	218	237	343	374	261	239	245	261	390	332	202	392	3,491	(1,296)	2,195	793	4,284
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	165	170	148	170	123	126	109	166	344	249	205	188	2,163	0	2,163	8	2,171
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	(44)	72	144	381	75	51	44	44	55	775	394	83	2,074	0	2,074	108	2,182
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.	26	31	29	30	31	30	32	29	31	32	28	37	365	0	365	15	381
11	633.1-8 Contractual Services - Legal	11	13	12	12	13	12	13	12	13	13	11	15	149	0	149	9	158
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-8 Contractual Services - Other	48	50	49	49	50	50	50	49	50	191	13	146	796	0	796	35	830
14	641.1-8 Rental of Building/Real Prop.	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	35	106
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	40	19	73	138	51	34	83	34	240	79	18	93	900	0	900	44	944
17	656.1-8 Insurance - Vehicle	15	18	17	18	18	18	19	17	18	19	16	22	215	0	215	37	252
18	657.1-8 Insurance - General Liability	18	21	20	20	21	21	22	20	21	22	19	25	251	0	251	28	278
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	5	383	387	398	403
20	659.1-8 Insurance - Other	11	13	12	12	12	12	13	12	12	13	11	15	147	0	147	6	153
21	660.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	1	17
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	947	947
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	22	32	39	32	34	27	31	34	27	33	37	46	394	0	394	26	419
25	675.1-8 Miscellaneous Expenses	139	165	156	158	163	160	507	152	163	169	146	195	2,271	0	2,271	142	2,413
26	TOTAL WATER O&M EXPENSES	1,336	1,573	2,095	2,692	1,720	1,543	1,948	1,642	2,685	3,084	1,731	2,934	24,883	(913)	23,970	3,480	28,363
27																		

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	11,530	848	12,378
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	3,491	793	4,284
31	TOTAL WATER LABOR COSTS	15,021	1,541	16,662

0213

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	253	213	527	799	346	275	258	321	823	585	137	931	5,467	0	5,467	273	5,741
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	76	61	167	204	84	73	67	94	220	152	37	175	1,410	(369)	1,041	(331)	1,079
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	159	164	142	163	116	119	102	160	338	242	200	180	2,085	0	2,085	0	2,085
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	(72)	39	112	349	42	19	11	13	22	741	364	43	1,684	0	1,684	61	1,745
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	35	35	35	35	35	35	35	35	35	176	0	128	618	0	618	22	641
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	39	19	72	138	50	33	83	34	240	78	17	93	896	0	896	33	929
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	184	184	190	190
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	339	0	0	0	0	0	339	0	339	12	352
26	**TOTAL WATER DIRECT O&M EXPENSES**	490	530	1,055	1,688	674	556	895	657	1,678	2,016	754	1,550	12,543	(186)	12,357	262	12,805

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	5,467	273	5,741
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,410	(331)	1,079
31	**TOTAL WATER DIRECT LABOR COSTS**	6,878	(58)	6,820

0214

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

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	83	124	152	122	131	104	119	130	106	127	143	178	1,520	0	1,520	237	1,756
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	24	35	44	35	38	30	34	37	30	36	41	51	436	(146)	289	(122)	313
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	7	7
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	2	15	0	15	25	40
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	10	12
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	51	51	54	54
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	22	32	39	32	34	27	31	34	27	33	37	46	394	0	394	26	419
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	9	12
26	TOTAL WATER CUSTOMER ACCOUNTS	130	193	237	191	204	163	186	203	165	197	224	277	2,369	(95)	2,274	245	2,614

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,520	237	1,756
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	436	(122)	313
31	TOTAL WATER CUST ACCTS LABOR COSTS	1,955	115	2,070

0215

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

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-5 (W)
Page 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	327	387	366	370	384	376	395	356	383	397	343	459	4,543	0	4,543	338	4,881
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	118	140	132	134	139	136	143	129	139	144	124	166	1,645	(780)	865	1,247	2,892
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	6	7	6	6	7	6	7	6	7	7	6	8	78	0	78	1	79
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	27	32	30	31	32	31	33	29	32	33	28	38	376	0	376	21	397
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.	26	31	29	30	31	30	32	29	31	32	28	37	365	0	365	15	381
11	633.8 Contractual Services - Legal	11	13	12	12	13	12	13	12	13	13	11	15	149	0	149	9	158
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	13	15	14	14	15	15	15	14	15	15	13	18	177	0	177	12	189
14	641.8 Rental of Building/Real Prop.	5	6	6	6	6	6	6	6	6	6	5	7	71	0	71	35	106
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	3
17	656.8 Insurance - Vehicle	15	18	17	18	18	18	19	17	18	19	16	22	215	0	215	37	252
18	657.8 Insurance - General Liability	18	21	20	20	21	21	22	20	21	22	19	25	251	0	251	28	278
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	5	148	153	154	159
20	659.8 Insurance - Other	11	13	12	12	12	12	13	12	12	13	11	15	147	0	147	6	153
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	1	17
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	947	947
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	139	164	155	157	163	160	168	151	163	169	146	195	1,929	0	1,929	120	2,049
26	**TOTAL WATER A&G EXPENSES**	**717**	**850**	**803**	**813**	**842**	**825**	**867**	**782**	**842**	**871**	**753**	**1,007**	**9,972**	**(632)**	**9,340**	**2,973**	**12,944**

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	4,543	338	4,881
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,645	1,247	2,892
31	**TOTAL WATER A&G LABOR COSTS**	**6,188**	**1,584**	**7,772**

0216

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

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	11,530	0	11,530	11,530	0	0	110	176	(28)	11,788	589	0	848	12,378
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	3,491	(1,296)	2,195	3,491	(1,296)	0	29	23	0	2,247	82	1,955	793	4,284
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	2,163	0	2,163	2,163	0	0	1	7	0	2,171	0	0	8	2,171
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	2,074	0	2,074	2,074	0	0	5	26	0	2,106	76	0	108	2,182
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.	365	0	365	365	0	0	2	0	0	367	13	0	15	381
11 633.1-8 Contractual Services - Legal	149	0	149	149	0	0	4	0	0	152	6	0	9	158
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	796	0	796	796	0	0	5	0	0	801	29	0	35	830
14 641.1-8 Rental of Building/Real Prop.	71	0	71	71	0	0	0	31	0	102	4	0	35	106
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	900	0	900	900	0	0	1	9	0	911	33	0	44	944
17 656.1-8 Insurance - Vehicle	215	0	215	215	0	0	6	22	0	243	9	0	37	252
18 657.1-8 Insurance - General Liability	251	0	251	251	0	0	5	13	0	269	10	0	28	278
19 658.1-8 Insurance - Workman's Comp.	5	383	387	5	383	0	0	2	0	389	14	0	398	403
20 659.1-8 Insurance - Other	147	0	147	147	0	0	1	0	0	148	5	0	6	153
21 660.1-8 Advertising Expense	15	0	15	15	0	0	1	0	0	16	1	0	1	17
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	947	0	0	0	947	0	0	947	947
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	394	0	394	394	0	0	0	26	0	419	0	0	26	419
25 675.1-8 Miscellaneous Expenses	2,271	0	2,271	2,271	0	0	31	26	0	2,328	85	0	142	2,413
26 TOTAL WATER O&M EXPENSES	24,883	(913)	23,970	24,883	(913)	947	202	360	(28)	25,451	957	1,955	3,480	28,363

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 / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	5,467		5,467	5,467						5,467	273		273	5,741
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,410	(369)	1,041	1,410	(369)					1,041	38		(331)	1,079
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	2,085		2,085	2,085						2,085			0	2,085
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	1,684		1,684	1,684						1,684	61		61	1,745
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	618		618	618						618	22		22	641
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	896		896	896						896	33		33	929
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	184	184	0	184					184	7		190	190
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	339		339	339						339	12		12	352
26 TOTAL WATER DIRECT O&M EXPENSES	12,543	(186)	12,357	12,543	(186)	0	0	0	0	12,357	448	0	262	12,805

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

0218

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

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	1,520		1,520	1,520				168	(15)	1,673	84		237	1,756
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	436	(146)	289	436	(146)			13		302	11		(122)	313
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				7		7			7	7
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	15		15	15				24		38	1		25	40
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				9		12	0		10	12
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	51	51	0	51			1		52	2		54	54
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	394		394	394				26		419			26	419
25 675.7 Miscellaneous Expenses	3		3	3				9		12	0		9	12
26 TOTAL WATER CUST ACCT EXPENSES	2,369	(95)	2,274	2,369	(95)	0	0	256	(15)	2,515	99	0	245	2,614

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

0219

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

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
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	4,543		4,543	4,543			110	8	(13)	4,648	232		338	4,881
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	1,645	(780)	865	1,645	(780)		29	10		904	33	1,955	1,247	2,892
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	78		78	78			1	0		79			1	79
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	376		376	376			5	3		383	14		21	397
9	631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10	632.8 Contractual Services - Acct.	365		365	365			2	0		367	13		15	381
11	633.8 Contractual Services - Legal	149		149	149			4	0		152	6		9	158
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	177		177	177			5	0		183	7		12	189
14	641.8 Rental of Building/Real Prop.	71		71	71			0	31		102	4		35	106
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		3	0		1	3
17	656.8 Insurance - Vehicle	215		215	215			6	22		243	9		37	252
18	657.8 Insurance - General Liability	251		251	251			5	13		269	10		28	279
19	658.8 Insurance - Workman's Comp.	5	148	153	5	148		0	0		153	6		154	159
20	659.8 Insurance - Other	147		147	147			1	0		148	5		6	153
21	660.8 Advertising Expense	15		15	15			1	0		16	1		1	17
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		947	0	0		947			947	947
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	1,929		1,929	1,929			31	17		1,978	72		120	2,049
26	TOTAL WATER A&G EXPENSES	9,972	(632)	9,340	9,972	(632)	947	202	104	(13)	10,579	410	1,955	2,973	12,944

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.

0220

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

Company: SSU / Putnam / Interlachen Lake Estates

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 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	601.1-8 Salaries & Wages - Employees	5,268		11,530	6,262	118.87%	7,860	3,670	46.69%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	417		2,195	1,778	426.46%	622	1,573	252.83%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,811		2,163	352	19.43%	2,702	(539)	-19.96%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	42		42	0	0.95%	63	(20)	-32.34%
8	620.1-8 Materials and Supplies	1,674		2,074	400	23.92%	2,498	(423)	-16.95%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		365	365	N.A.	0	365	N.A.
11	633.1-8 Contractual Services - Legal	0		149	149	N.A.	0	149	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	564		796	232	41.08%	842	(46)	-5.45%
14	641.1-8 Rental of Building/Real Prop.	0		71	71	N.A.	0	71	N.A.
15	642.1-8 Rental of Equipment	452		3	(449)	-99.41%	674	(672)	-99.60%
16	650.1-8 Transportation Expense	599		900	301	50.33%	894	7	0.75%
17	656.1-8 Insurance - Vehicle	0		215	215	N.A.	0	215	N.A.
18	657.1-8 Insurance - General Liability	282		251	(31)	-11.09%	421	(170)	-40.41%
19	658.1-8 Insurance - Workman's Comp.	0		387	387	N.A.	0	387	N.A.
20	659.1-8 Insurance - Other	0		147	147	N.A.	0	147	N.A.
21	660.1-8 Advertising Expense	0		15	15	N.A.	0	15	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	226		0	(226)	-100.00%	337	(337)	-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	126		394	268	212.43%	188	206	109.39%
25	675.1-8 Miscellaneous Expenses	2,632		2,271	(361)	-13.70%	3,927	(1,656)	-42.16%
26	***TOTAL WATER O&M EXPENSES***	14,093		23,970	9,877	70.09%	21,028	2,942	13.99%
27	**SUBTOTAL (less accts. 666 & 667)**	13,867		23,970	10,103	72.86%	20,691	3,279	15.85%
28	**Average ERC's**	179		211	32	17.88%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				Compounded Multiplier =		49.21%			

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

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

Company: SSU / Putnam / Interlachen Lake Estates

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

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

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 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	2,313		5,467	3,154	136.37%	3,451	2,016	58.41%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	0		1,041	1,041	N.A.	0	1,041	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,811		2,085	274	15.12%	2,702	(617)	-22.85%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	42		42	0	0.95%	63	(20)	-32.34%
8	620.1-6 Materials and Supplies	1,674		1,684	10	0.59%	2,498	(814)	-32.58%
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		618	618	N.A.	0	618	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		896	896	N.A.	0	896	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.			184	184	N.A.	0	184	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		339	339	N.A.	0	339	N.A.
26	**TOTAL WATER O&M EXPENSES**	**5,840**		**12,357**	**6,517**	**111.59%**	**8,714**	**3,643**	**41.81%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,840**		**12,357**	**6,517**	**111.59%**	**8,714**	**3,643**	**29.48%**
28	**Average ERC's**	**179**		**211**	**32**	**17.88%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**49.21%**			

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 / Interlachen Lake Estates

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 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	601.7 Salaries & Wages - Employees	432		1,520	1,088	251.73%	645	875	135.73%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	0		289	289	N.A.	0	289	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		15	15	N.A.	0	15	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.			51	51	N.A.	0	51	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	126		394	268	212.43%	188	206	109.39%
25	675.7 Miscellaneous Expenses	855		3	(852)	-99.67%	1,275	(1,273)	-99.78%
26	**TOTAL WATER O&M EXPENSES**	**1,413**		**2,274**	**861**	**60.92%**	**2,108**	**165**	**7.85%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,413**		**2,274**	**861**	**60.92%**	**2,108**	**165**	**7.28%**
28	**Average ERC's**	**179**		**211**	**32**	**17.88%**			
29	**Average Consumer Price Index - U**	**107.6**		**138.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**49.21%**			

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 / Interlachen Lake Estates

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 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	601.8 Salaries & Wages - Employees	2,523		4,543	2,020	80.07%	3,764	779	20.69%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	417		865	448	107.43%	622	243	39.02%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	0		78	78	N.A.	0	78	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		376	376	N.A.	0	376	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			365	365	N.A.	0	365	N.A.
11	633.8 Contractual Services - Legal			149	149	N.A.	0	149	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	564		177	(387)	-68.56%	842	(664)	-78.93%
14	641.8 Rental of Building/Real Prop.			71	71	N.A.	0	71	N.A.
15	642.8 Rental of Equipment	452		3	(449)	-99.41%	674	(672)	-99.60%
16	650.8 Transportation Expense	599		2	(597)	-99.68%	894	(892)	-99.79%
17	656.8 Insurance - Vehicle			215	215	N.A.	0	215	N.A.
18	657.8 Insurance - General Liability	282		251	(31)	-11.09%	421	(170)	-40.41%
19	658.8 Insurance - Workman's Comp.			153	153	N.A.	0	153	N.A.
20	659.8 Insurance - Other			147	147	N.A.	0	147	N.A.
21	660.8 Advertising Expense			15	15	N.A.	0	15	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	226		0	(226)	-100.00%	337	(337)	-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	1,777		1,929	152	8.56%	2,652	(722)	-27.24%
26	**TOTAL WATER O&M EXPENSES**	**6,840**		**9,340**	**2,500**	**36.54%**	**10,206**	**(866)**	**-8.49%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,614**		**9,340**	**2,726**	**41.21%**	**9,869**	**(529)**	**-5.67%**
28	**Average ERC's**	**179**		**211**	**32**	**17.88%**			
29	**Average Consumer Price Index - U**	**107.6**		**138.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**49.21%**			

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

Explanation: Provide explanation of deviation from previous page.

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

Line No.	(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	3,670	46.69%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	1,573	252.83%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(539)	-19.96%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(20)	-32.34%	
8	620.1-S Materials and Supplies	(423)	-16.95%	
9	631.1-S Contractual Services - Engr.	1	N.A.	
10	632.1-S Contractual Services - Acct.	365	N.A.	
11	633.1-S Contractual Services - Legal	149	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	(46)	-5.45%	(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.	71	N.A.	
15	642.1-S Rental of Equipment	(672)	-99.60%	
16	650.1-S Transportation Expense	7	0.75%	
17	656.1-S Insurance - Vehicle	215	N.A.	
18	657.1-S Insurance - General Liability	(170)	-40.41%	
19	658.1-S Insurance - Workman's Comp.	387	N.A.	
20	659.1-S Insurance - Other	147	N.A.	
21	660.1-S Advertising Expense	15	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(337)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	206	109.38%	
25	675.1-S Miscellaneous Expenses	(1,656)	-42.16%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	2,942	13.99%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Putnam / Interlachen Lake Estates

FPSC

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,618	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	*Hartman & Associates*	*Gerald Hartman* Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	*Legal representation.*
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			*412,733*	*Customer notification mailing costs*
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

Estimate Through
[ ] PAA
[X] Commission Hearing

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

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	$1,772,200	$3,788
Total Projected Rate Case Expense	1,772,200	3,788
Annual Amortization Over 4 Years	**$443,050**	**$947**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	216
% of Total	100%	0.2138%

(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 / Interlachen Lake Estates

FPSC

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

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

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

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 / Interlachen Lake 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 / Putnam / Interlachen Lake Estates

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

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

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

Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	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	47	40	2.50%	1	0	1
4	339.1 Other Plant & Misc.	156	25	4.00%	6	0	6
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	51	0	N.A.	0	0	0
7	304.2 Structures & Improvements	5,188	33	3.03%	157	0	157
8	305.2 Collect. & Impound.	1,328	50	2.00%	27	0	27
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	190	30	3.33%	6	0	6
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	43	35	2.86%	1	0	1
13	310.2 Power Generation Eq.	7,885	20	5.00%	394	0	394
14	311.2 Pumping Equipment	5,770	20	5.00%	289	0	289
15	339.2 Other Plant & Misc.	(22)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,653	0	N.A.	0	0	0
18	304.3 Structures & Improvements	5,570	33	3.03%	169	0	169
19	320.3 Water Treatment Eq.	6,275	22	4.55%	285	0	285
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	1,640	37	2.70%	44	0	44
25	331.4 Transm. & Distribution	23,789	43	2.33%	553	0	553
26	333.4 Services	5,951	40	2.50%	149	0	149
27	334.4 Meters & Meter Installation	17,678	20	5.00%	884	0	884
28	335.4 Hydrants	169	45	2.22%	4	0	4
29	339.4 Other Plant & Misc.	271	25	4.00%	11	0	11
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,135	0	N.A.	0	0	0
32	304.5 Structures & Improvements	5,634	40	2.50%	141	0	141
33	340.5 Office Furniture & Equipment	2,891	15	6.67%	193	0	193
34	340.51 Computer Equipment	4,466	6	16.67%	744	0	744
35	341.5 Transportation Equipment	3,839	6	16.67%	640	0	640
36	342.5 Stores Equipment	31	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,455	16	6.25%	91	0	91
38	344.5 Laboratory Equipment	322	15	6.67%	21	0	21
39	345.5 Power Operated Equipment	1,896	12	8.33%	158	0	158
40	346.5 Communication Equipment	598	10	10.00%	60	0	60
41	347.5 Miscellaneous Equipment	203	15	6.67%	14	0	14
42	348.5 Other Tangible Plant	159	10	10.00%	16	0	16
43							
44	**INTANGIBLE PLANT**	203		3.65%	7	0	7
45	**SUPPLY & PUMPING**	20,433		4.27%	873	0	873
46	**WATER TREATMENT PLANT**	13,498		3.36%	454	0	454
47	**TRANSM. & DISTRIBUTION**	49,502		3.32%	1,645	0	1,645
48	**GENERAL PLANT**	22,628		9.19%	2,079	0	2,079
49							
51	**TOTAL DEPRECIATION EXPENSE**	106,264		4.76%	5,059	0	5,059
52	**AMORTIZATION OF CIAC**				(976)	0	(976)
53	**NON-USED AND USEFUL**				(166)	0	(166)
54	**NET DEPRECIATION EXPENSE - WATER**				3,917	0	3,917

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE			
Line No. **WATER** CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	**1991 CIAC Amortization Expense** Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	4.05%	0	0	0
2 Line/Main Extension Fees	7,225	2.34%	169	0	169
3 Meter Installation Fees	3,488	5.00%	174	0	174
4 Contributed Lines	26,969	2.34%	632	0	632
5 Cont. Prty. Other Than Lines	0	3.64%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 **TOTAL WATER CIAC AMORT. EXPENSE**	37,682		976	0	976

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 / Interlachen Lake Estates

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

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

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

(1)		(2)	(3)	(4)
		1991 COMPOSITE CIAC AMORT. RATE		
Line No.	WATER CIAC Classifications and Associated Plant Accounts	Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	5,188	157	3.03%
3	305.2 Collect. & Impound.	1,328	27	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	190	6	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	43	1	2.86%
8	310.2 Power Generation Eq.	7,885	394	5.00%
9	311.2 Pumping Equipment	5,770	289	5.00%
10	339.2 Other Plant & Misc.	(22)	(1)	4.00%
11	304.3 Structures & Improvements	5,570	169	3.03%
12	320.3 Water Treatment Eq.	6,275	285	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservlors	1,640	44	2.70%
15	**COMPOSITE RATE**	33,866	1,372	**4.05%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	23,789	553	2.33%
19	335.4 Hydrants	169	4	2.22%
20	339.4 Other Plant & Misc.	271	11	4.00%
21	**COMPOSITE RATE**	24,230	568	**2.34%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	17,678	884	5.00%
24	**COMPOSITE RATE**	17,678	884	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	5,951	149	2.50%
27	**COMPOSITE RATE**	5,951	149	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	33,866	1,372	4.05%
30	Line / Main Extension Fees & Contri. lines (Line 21)	24,230	568	2.34%
31	Meter Installation Fees (Line 24)	17,678	884	5.00%
32	Service Installation Fees (Line 27)	5,951	149	2.50%
33	**COMPOSITE RATE**	81,725	2,972	**3.64%**

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	1	0	1	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	157	0	157	35.00%	55
8 305.2 Collect. & Impound.	27	0	27	35.00%	9
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	6	0	6	35.00%	2
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	1	0	1	35.00%	0
13 310.2 Power Generation Eq.	394	0	394	0.00%	0
14 311.2 Pumping Equipment	289	0	289	35.00%	101
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	169	0	169	0.00%	0
19 320.3 Water Treatment Eq.	285	0	285	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	44	0	44	55.00%	24
25 331.4 Transm. & Distribution	553	621	(67)	39.00%	(26)
26 333.4 Services	149	0	149	0.00%	0
27 334.4 Meters & Meter Insallation	884	0	884	0.00%	0
28 335.4 Hydrants	4	4	(1)	0.00%	0
29 339.4 Other Plant & Misc.	11	7	4	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	141	0	141	0.00%	0
33 340.5 Office Furniture & Equipment	193	0	193	0.00%	0
34 340.51 Computer Equipment	744	0	744	0.00%	0
35 341.5 Transportation Equipment	640	0	640	0.00%	0
36 342.5 Stores Equipment	2	0	2	0.00%	0
37 343.5 Tools, Shop & Garage	91	0	91	0.00%	0
38 344.5 Laboratory Equipment	21	0	21	0.00%	0
39 345.5 Power Operated Equipment	158	0	158	0.00%	0
40 346.5 Communication Equipment	60	0	60	0.00%	0
41 347.5 Miscellaneous Equipment	14	0	14	0.00%	0
42 348.5 Other Tangible Plant	16	0	16	0.00%	0
43					
44 **INTANGIBLE PLANT**	7	0	7		0
45 **SUPPLY & PUMPING**	873	0	873		168
46 **WATER TREATMENT PLANT**	454	0	454		0
47 **TRANSM. & DISTRIBUTION**	1,645	632	1,013		(2)
48 **GENERAL PLANT**	2,079	0	2,079		0
49					
51 **TOTAL**	5,059	632	4,426		166
52 Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =				3.75%	

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

Present Income - Interim / Final

Company: SSU / Putnam / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	1,268	15	1,283	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,268	26	1,293		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	995	995		
6		0	0	0		
7	TOTAL	0	995	995		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,876	0	1,876		
11		0	0	0		
12	TOTAL	1,876	0	1,876		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	3,144	1,010	4,154		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	3,144	1,021	4,164		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 / Interlachen Lake Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)				
Line No. (PRESENT INCOME)	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **PRE-TAX INCOME:**								
2 Operating Revenues	28,172	334	28,506	28,172	569	28,741	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	24,883	(913)	23,970	24,883	3,480	28,363	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	3,917	0	3,917	3,917	0	3,917	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	3,144	1,021	4,164	3,144	1,021	4,164	B-15 (W)	-
8 Pre Tax Operating Expenses	31,943	108	32,051	31,943	4,501	36,444	-	-
9 **TOTAL PRE-TAX INCOME**	(3,771)	226	(3,545)	(3,771)	(3,932)	(7,703)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(3,771)	226	(3,545)	(3,771)	(3,932)	(7,703)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	54,481	(5,959)	48,522	54,481	(5,410)	49,071	A-1 (W)	-
15 Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (W)	-
16 Total Interest Expense	3,160	(346)	2,814	3,160	(314)	2,846	-	-
17 Total Taxable Income	(6,931)	572	(6,359)	(6,931)	(3,618)	(10,549)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(2,608)	215	(2,393)	(2,608)	(1,362)	(3,970)	-	-
20 Less:								
21 Parent Debt Adjustment	220	0	220	220	0	220	C-9 (W)	-
22 Investment Tax Credit	44	0	44	44	0	44	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(2,872)	215	(2,657)	(2,872)	(1,362)	(4,234)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Interlachen Lake Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE

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. (%)	3.75%	0.00%	3.75%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Jungie Den - 1802

Volusia County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Volusia / Jungle Den
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	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
	(1)	(2)	(3)	(4)	(5)
1	Utility Plant in Service	31,173	(1,328)	29,845	A-5 (W)
2	Utility Land & Land Rights	755	0	755	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(11,060)	63	(10,997)	A-9 (W)
6	CIAC	(13,727)	0	(13,727)	A-12 (W)
7	Accumulated Amortization of CIAC	4,733	0	4,733	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	489	0	489	C-7 (W)
12	Working Capital Allowance	2,661	225	2,886	A-17 (W)
13	**TOTAL WATER RATE BASE**	*15,024*	*(1,040)*	*13,984*	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Volusia / Jungle Den
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	31,173	(1,328)	29,845	A-5 (W)
2	Utility Land & Land Rights	755	0	755	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(11,060)	63	(10,997)	A-9 (W)
6	CIAC	(13,727)	0	(13,727)	A-12 (W)
7	Accumulated Amortization of CIAC	4,733	0	4,733	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	489	0	489	C-7 (W)
12	Working Capital Allowance	2,661	(53)	2,608	A-17 (W)
13	**TOTAL WATER RATE BASE**	15,024	(1,318)	13,706	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Volusia / Jungle Den

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.	(2,656)	(0)	(1,328)	A-5 (W)
3					
4	2.				
5					
6					
7		(2,656)	(0)	(1,328)	
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.	209	209	209	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(293)	(146)	
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		209	(83)	63	
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 / Volusia / Jungle Den

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).	(53)	(53)	(53)	A-17 (W)
38					
39	2.				
40					
41					
42		(53)	(53)	(53)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	225	225	225	A-17 (W)
45					
46	2.				
47					
48					
49		225	225	225	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(2,500)	(136)	(1,318)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(2,222)	142	(1,040)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

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**	17,940
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 / Volusia / Jungle Den

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**	17,940
7	1987 Additions	1,480
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,480
11	**12/31/87 BALANCE**	19,420
12	1988 Additions	6,591
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	6,591
16	**12/31/88 BALANCE**	26,011
17	1989 Additions	2,959
18	1989 Retirements	496
19	1989 Adjustments	(169)
20	1989 Net Additions	2,294
21	**12/31/89 BALANCE**	28,305
22	1990 Additions (A/C 101)	(541)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	(3,022)
26	1990 Net Additions	(3,563)
27	**12/31/90 BALANCE**	24,742
28	1990 General Plant Reallocation Adjustments *	7,355
29	**12/31/90 ADJUSTED BALANCE**	32,097
30	1991 Additions (A/C 101)	(340)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(0)
34	1991 Net Additions	(340)
35	12/31/91 **BALANCE**	31,757

* 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 / Volusia / Jungle Den

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	2,656	(2,656)	0	0	(2,656)	(0)	0	1,328	(1,328)	(0)
3 302.1 Franchises	26	173	0	199	0	0	199	113	0	113
4 339.1 Other Plant & Misc.	84	0	0	84	0	0	84	84	0	84
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	56	0	0	56	0	0	56	56	0	56
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	1,591	0	0	1,591	0	0	1,591	1,591	0	1,591
13 310.2 Power Generation Eq.	11	0	0	11	0	0	11	11	0	11
14 311.2 Pumping Equipment	(2,358)	0	0	(2,358)	0	0	(2,358)	(2,358)	0	(2,358)
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.	86	0	0	86	0	0	86	86	0	86
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	109	0	0	109	0	0	109	109	0	109
25 331.4 Transm. & Distribution	11,663	0	0	11,663	0	0	11,663	11,663	0	11,663
26 333.4 Services	1,001	211	0	1,212	0	0	1,212	1,106	0	1,106
27 334.4 Meters & Meter Insallation	5,129	773	0	5,902	0	0	5,902	5,515	0	5,515
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	620	(21)	0	599	0	0	599	609	0	609
32 304.5 Structures & Improvements	2,989	74	0	3,063	0	0	3,063	3,026	0	3,026
33 340.5 Office Furniture & Equipme	1,540	25	0	1,565	0	0	1,565	1,552	0	1,552
34 340.51 Computer Equipment	2,030	737	0	2,767	0	0	2,767	2,398	0	2,398
35 341.5 Transportation Equipment	1,985	153	0	2,138	0	0	2,138	2,062	0	2,062
36 342.5 Stores Equipment	15	4	0	19	0	0	19	17	0	17
37 343.5 Tools, Shop & Garage	789	(15)	0	774	0	0	774	781	0	781
38 344.5 Laboratory Equipment	167	12	0	179	0	0	179	173	0	173
39 345.5 Power Operated Equipment	1,064	(92)	0	973	0	0	973	1,018	0	1,018
40 346.5 Communication Equipment	309	24	0	334	0	0	334	321	0	321
41 347.5 Miscellaneous Equipment	97	25	0	121	0	0	121	109	0	109
42 348.5 Other Tangible Plant	83	4	0	87	0	0	87	85	0	85
43										
44 **INTANGIBLE PLANT**	2,766	(2,483)	0	283	(2,656)	(0)	283	1,525	(1,328)	197
45 **SUPPLY & PUMPING**	(570)	0	0	(570)	0	0	(570)	(570)	0	(570)
46 **WATER TREATMENT PLANT**	246	229	0	475	0	0	475	360	0	360
47 **TRANSM. & DISTRIBUTION**	17,968	984	0	18,952	0	0	18,952	18,460	0	18,460
48 **GENERAL PLANT**	11,687	931	0	12,618	0	0	12,618	12,152	0	12,152
49										
50 **TOTAL PLANT IN SERVICE**	32,097	(340)	0	31,758	(2,656)	(0)	31,757	31,927	(1,328)	30,599
51 **LAND & LAND RIGHTS**	651	208	0	859	0	0	859	755	0	755
52 TOTAL PIS LESS LAND	31,447	(548)	0	30,899	(2,656)	(0)	30,899	31,173	(1,328)	29,845

*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 / Volusia / Jungle Den

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	113	0	0	113	0%	0
4	339.1 Other Plant & Misc.	84	0	0	84	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	28	0	0	28	0%	0
7	304.2 Structures & Improvements	56	0	0	56	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	1,591	0	0	1,591	0%	0
13	310.2 Power Generation Eq.	11	0	0	11	0%	0
14	311.2 Pumping Equipment	(2,358)	0	0	(2,358)	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.	86	0	0	86	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	109	0	0	109	0%	0
25	331.4 Transm. & Distribution	11,663	0	0	11,663	0%	0
26	333.4 Services	1,106	0	0	1,106	0%	0
27	334.4 Meters & Meter Insallation	5,515	0	0	5,515	0%	0
28	335.4 Hydrants	59	0	0	59	0%	0
29	339.4 Other Plant & Misc.	4	0	0	4	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	609	0	0	609	0%	0
32	304.5 Structures & Improvements	3,026	0	0	3,026	0%	0
33	340.5 Office Furniture & Equipment	1,552	0	0	1,552	0%	0
34	340.51 Computer Equipment	2,398	0	0	2,398	0%	0
35	341.5 Transportation Equipment	2,062	0	0	2,062	0%	0
36	342.5 Stores Equipment	17	0	0	17	0%	0
37	343.5 Tools, Shop & Garage	781	0	0	781	0%	0
38	344.5 Laboratory Equipment	173	0	0	173	0%	0
39	345.5 Power Operated Equipment	1,018	0	0	1,018	0%	0
40	346.5 Communication Equipment	321	0	0	321	0%	0
41	347.5 Miscellaneous Equipment	109	0	0	109	0%	0
42	348.5 Other Tangible Plant	85	0	0	85	0%	0
43							
44	**INTANGIBLE PLANT**	197	0	0	197		0
45	**SUPPLY & PUMPING**	(570)	0	0	(570)		0
46	**WATER TREATMENT PLANT**	360	0	0	360		0
47	**TRANSM. & DISTRIBUTION**	18,460	0	0	18,460		0
48	**GENERAL PLANT**	12,152	0	0	12,152		0
49							
50	**TOTAL PLANT IN SERVICE**	30,599	0	0	30,599		0
51	**LAND & LAND RIGHTS**	755	0	0	755		0
52	**TOTAL PIS LESS LAND**	29,845	0	0	29,845		0
53		Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Volusia / Jungle Den
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 / Volusia / Jungle Den

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**	4,682
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**12/31/78 BALANCE**	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	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 / Volusia / Jungle Den

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**	**4,682**
7	1987 Additions	38
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	38
11	**12/31/87 BALANCE**	**4,720**
12	1988 Additions	565
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	565
16	**12/31/88 BALANCE**	**5,285**
17	1989 Additions	673
18	1989 Retirements	194
19	1989 Adjustments	0
20	1989 Net Additions	479
21	**12/31/89 BALANCE**	**5,764**
22	1990 Additions	743
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	743
26	**12/31/90 BALANCE**	**6,507**
27	1990 General Plant Reallocation Adjustments *	3,731
28	**12/31/90 ADJUSTED BALANCE**	**10,238**
29	1991 Additions	1,644
30	1991 Retirements	0
31	1991 Adjustments	83
32	1991 Net Additions	1,727
33	**12/31/91 BALANCE**	**11,965**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Volusia / Jungle Den
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	209	(0)	209	(209)	(209)	0	209	(209)	0
3 302.1 Franchises	2	3	4	0	0	4	3	0	3
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	3	2	5	0	0	5	4	0	4
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	530	45	575	0	0	575	553	0	553
13 310.2 Power Generation Eq.	0	1	1	0	0	1	1	0	1
14 311.2 Pumping Equipment	(5)	(118)	(123)	0	0	(123)	(64)	0	(64)
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.	12	4	16	0	0	16	14	0	14
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	3	10	0	0	10	8	0	8
25 331.4 Transm. & Distribution	3,708	271	3,979	0	0	3,979	3,843	0	3,843
26 333.4 Services	311	28	339	0	0	339	325	0	325
27 334.4 Meters & Meter Insallation	1,614	276	1,890	0	0	1,890	1,752	0	1,752
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	395	76	471	0	0	471	433	0	433
33 340.5 Office Furniture & Equipment	497	103	600	0	0	600	549	0	549
34 340.51 Computer Equipment	255	400	655	0	293	947	455	146	601
35 341.5 Transportation Equipment	1,256	344	1,599	0	0	1,599	1,428	0	1,428
36 342.5 Stores Equipment	5	1	6	0	0	6	5	0	5
37 343.5 Tools, Shop & Garage	356	49	405	0	0	405	381	0	381
38 344.5 Laboratory Equipment	75	12	86	0	0	86	81	0	81
39 345.5 Power Operated Equipment	814	85	899	0	0	899	856	0	856
40 346.5 Communication Equipment	119	32	151	0	0	151	135	0	135
41 347.5 Miscellaneous Equipment	17	7	24	0	0	24	21	0	21
42 348.5 Other Tangible Plant	34	9	42	0	0	42	38	0	38
43									
44 **INTANGIBLE PLANT**	216	6	222	(209)	(209)	13	219	(209)	10
45 **SUPPLY & PUMPING**	535	(67)	468	0	0	468	502	0	502
46 **WATER TREATMENT PLANT**	22	9	30	0	0	30	26	0	26
47 **TRANSM. & DISTRIBUTION**	5,643	579	6,222	0	0	6,222	5,933	0	5,933
48 **GENERAL PLANT**	3,822	1,117	4,936	0	293	5,231	4,380	146	4,526
49									
50 TOTAL WATER ACCUM. DEP.	10,238	1,644	11,881	(209)	83	11,965	11,060	(63)	10,997

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Volusia / Jungle Den

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.	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	4	0	4	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	553	0	553	0%	0
13 310.2 Power Generation Eq.	1	0	1	0%	0
14 311.2 Pumping Equipment	(64)	0	(64)	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.	14	0	14	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	3,843	0	3,843	0%	0
26 333.4 Services	325	0	325	0%	0
27 334.4 Meters & Meter Insallation	1,752	0	1,752	0%	0
28 335.4 Hydrants	4	0	4	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	433	0	433	0%	0
33 340.5 Office Furniture & Equipment	549	0	549	0%	0
34 340.51 Computer Equipment	601	0	601	0%	0
35 341.5 Transportation Equipment	1,428	0	1,428	0%	0
36 342.5 Stores Equipment	5	0	5	0%	0
37 343.5 Tools, Shop & Garage	381	0	381	0%	0
38 344.5 Laboratory Equipment	81	0	81	0%	0
39 345.5 Power Operated Equipment	856	0	856	0%	0
40 346.5 Communication Equipment	135	0	135	0%	0
41 347.5 Miscellaneous Equipment	21	0	21	0%	0
42 348.5 Other Tangible Plant	38	0	38	0%	0
43					
44 **INTANGIBLE PLANT**	10	0	10		0
45 **SUPPLY & PUMPING**	502	0	502		0
46 **WATER TREATMENT PLANT**	26	0	26		0
47 **TRANSM. & DISTRIBUTION**	5,933	0	5,933		0
48 **GENERAL PLANT**	4,526	0	4,526		0
49					
50 **TOTAL**	10,997	0	10,997		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 / Volusia / Jungle Den

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**	13,289
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 / Volusia / Jungle Den

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**	**13,289**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**13,289**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	**13,289**
17	1989 Additions	225
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	225
21	**12/31/89 BALANCE**	**13,514**
22	1990 Additions	75
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	75
26	**12/31/90 BALANCE**	**13,589**
27	1991 Additions	275
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	275
31	**12/31/91 BALANCE**	**13,864**

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

Company: SSU / Volusia / Jungle Den
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	150	275	425	0	0	425	288	0	288
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	13,289	0	13,289	0	0	13,289	13,289	0	13,289
6 Service Installation Fees	150	0	150	0	0	150	150	0	150
7 **TOTAL WATER CIAC**	13,589	275	13,864	0	0	13,864	13,727	0	13,727

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

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**	3,499
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 / Volusia / Jungle Den

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**	3,499
7	1987 Additions	28
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	28
11	**12/31/87 BALANCE**	3,527
12	1988 Additions	332
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	332
16	**12/31/88 BALANCE**	3,859
17	1989 Additions	335
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	335
21	**12/31/89 BALANCE**	4,194
22	1990 Additions	339
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	339
26	**12/31/90 BALANCE**	4,533
27	1991 Additions	400
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	400
31	**12/31/91 BALANCE**	4,933

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Volusia / Jungle Den

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	4	14	18	0	0	18	11	0	11
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	4,523	382	4,906	0	0	4,906	4,714	0	4,714
6 Service Installation Fees	6	4	10	0	0	10	8	0	8
7 **TOTAL WATER ACCUM. AMORT. CIAC**	4,533	400	4,933	0	0	4,933	4,733	0	4,733

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Volusia / Jungle Den

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 / Volusia / Jungle Den

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 / Volusia / Jungle Den

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 / Volusia / Jungle Den
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	21,286	(421)	20,865	21,286	1,803	23,089	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	2,661	(53)	2,608	2,661	225	2,886	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 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-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

(1) Line No.	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 / Volusia / Jungle Den

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

Jungle Den - 1802

Volusia County (SSU)

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

Company: SSU / Volusia / Jungle Den
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*	19,052	1,059	20,111	7,560	27,671	37.59%	B-4, B-3 (W)
3 Other Revenues	270	145	415	0	415		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**19,322**	**1,204**	**20,526**	**7,560**	**28,086**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,286	1,803	23,089	0	23,089		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,243	0	1,243	0	1,243		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	981	447	1,429	340	1,769		B-15, B-3 (W)
9 Provision For Income Taxes	(1,979)	(371)	(2,350)	2,717	367		B-16, B-3 (W)
10 *TOTAL OPERATING EXPENSES*	21,532	1,879	23,411	3,057	26,468		
11 **NET OPERATING INCOME:**	(2,210)	(675)	(2,885)	4,503	1,618		
12 **RATE BASE**	15,024		13,984		13,984		A-1 (W)
13 **RATE OF RETURN**	-14.71%		-20.63%		11.57%		D-1 (W)

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

Company: SSU / Volusia / Jungle Den
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	19,052	1,059	20,111	5,257	25,368	26.14%	B-4, B-3 (W)
3 Other Revenues	270	0	270	0	270		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**19,322**	**1,059**	**20,381**	**5,257**	**25,638**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	21,286	(421)	20,865	0	20,865		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,243	0	1,243	0	1,243		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	981	441	1,422	237	1,659		B-15, B-3 (W)
9 Provision For Income Taxes	(1,979)	417	(1,561)	1,889	328		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**21,532**	**437**	**21,969**	**2,126**	**24,094**		
11 **NET OPERATING INCOME:**	**(2,210)**	**622**	**(1,588)**	**3,131**	**1,543**		
12 **RATE BASE**	**15,024**		**13,706**		**13,706**		A-1 (W)
13 **RATE OF RETURN**	**-14.71%**		**-11.58%**		**11.26%**		D-1 (W)

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

Company: SSU / Volusia / Jungle Den
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	13,706		13,984		A-1 (W)	-
5	Required Income (L3 x L4)	1,543		1,618		-	-
6	Adjusted Income under Present Rates	(1,588)		(2,885)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	3,131		4,503		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	5,020		7,220		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	5,257		7,560		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	5,020		7,220		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	1,889		2,717		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	237		340		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	3,131		4,503			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 / Volusia / Jungle Den

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.

FPSC

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.	1,059	1,204	B-4 (W)
3				
4	2.			
5				
6				
7		1,059	1,204	
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.	(421)	(421)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		509	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		108	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		193	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.		379	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		1,050	B-5 (W)
22				
23				
24		(421)	1,803	
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.	48	54	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	393	393	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		441	447	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	417	(371)	B-16 (W)
48				
49	2.			
50				
51				
52		417	(371)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	622	(675)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Volusia / Jungle Den
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	19,047	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**	19,047	1,064	20,111
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	5	0	
16	**SUBTOTAL OTHER WATER SALES**	5	(5)	0
17	**TOTAL WATER SALES**	19,052	1,059	20,111
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	145	415
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	19,322	1,059	20,381
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	19,322	1,204	20,526

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 / Volusia / Jungle Den

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	4,555	373	4,929	1,299	65	1,364	816	127	943	2,440	181	2,621
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,439	539	1,978	322	(65)	256	234	(66)	168	884	670	1,553
4	610 Purchased Water	12,213	0	12,213	12,213	0	12,213	0	0	0	0	0	0
5	615 Purchased Power	45	4	49	3	0	3	0	4	4	42	1	43
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	748	45	792	538	20	558	8	13	21	202	12	213
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	196	8	204	0	0	0	0	0	0	196	8	204
11	633 Contractual Services - Legal	80	5	85	0	0	0	0	0	0	80	5	85
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	337	15	352	242	9	250	0	0	0	95	7	102
14	641 Rental of Building/Real Prop.	38	19	57	0	0	0	0	0	0	38	19	57
15	642 Rental of Equipment	1	0	2	0	0	0	0	0	0	1	0	2
16	650 Transportation Expense	44	7	52	42	2	43	1	5	6	1	1	2
17	656 Insurance - Vehicle	116	20	135	0	0	0	0	0	0	116	20	135
18	657 Insurance - General Liability	135	15	150	0	0	0	0	0	0	135	15	150
19	658 Insurance - Workman's Comp.	3	157	160	0	45	45	0	29	29	3	83	85
20	659 Insurance - Other	79	3	82	0	0	0	0	0	0	79	3	82
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	509	509	0	0	0	0	0	0	0	509	509
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	211	14	225	0	0	0	211	14	225	0	0	0
25	675 Miscellaneous Expenses	1,038	69	1,107	0	0	0	2	5	6	1,036	65	1,101
26	**TOTAL WATER O&M EXPENSES**	**21,286**	**1,803**	**23,089**	**14,659**	**75**	**14,733**	**1,272**	**132**	**1,404**	**5,355**	**1,596**	**6,952**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	4,555	373	4,929	1,299	65	1,364	816	127	943	2,440	181	2,621
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,439	539	1,978	322	(65)	256	234	(66)	168	884	670	1,553
31	**TOTAL WATER LABOR COSTS**	**5,994**	**912**	**6,906**	**1,621**	**(0)**	**1,621**	**1,050**	**62**	**1,112**	**3,323**	**851**	**4,174**

0270

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

Company: SSU / Volusia / Jungle Den

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	4,555	0	4,555	1,299	0	1,299	816	0	816	2,440	0	2,440
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	1,439	(572)	867	322	(74)	247	234	(78)	155	884	(419)	465
4 610 Purchased Water	12,213	0	12,213	12,213	0	12,213	0	0	0	0	0	0
5 615 Purchased Power	45	0	45	3	0	3	0	0	0	42	0	42
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	748	0	748	538	0	538	8	0	8	202	0	202
9 631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10 632 Contractual Services - Acct.	196	0	196	0	0	0	0	0	0	196	0	196
11 633 Contractual Services - Legal	80	0	80	0	0	0	0	0	0	80	0	80
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	337	0	337	242	0	242	0	0	0	95	0	95
14 641 Rental of Building/Real Prop.	38	0	38	0	0	0	0	0	0	38	0	38
15 642 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
16 650 Transportation Expense	44	0	44	42	0	42	1	0	1	1	0	1
17 656 Insurance - Vehicle	116	0	116	0	0	0	0	0	0	116	0	116
18 657 Insurance - General Liability	135	0	135	0	0	0	0	0	0	135	0	135
19 658 Insurance - Workman's Comp.	3	151	153	0	44	44	0	27	27	3	79	82
20 659 Insurance - Other	79	0	79	0	0	0	0	0	0	79	0	79
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	211	0	211	0	0	0	211	0	211	0	0	0
25 675 Miscellaneous Expenses	1,038	0	1,038	0	0	0	2	0	2	1,036	0	1,036
26 **TOTAL WATER O&M EXPENSES**	21,286	(421)	20,865	14,659	(31)	14,628	1,272	(51)	1,221	5,355	(340)	5,016
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	4,555	0	4,555	1,299	0	1,299	816	0	816	2,440	0	2,440
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	1,439	(572)	867	322	(74)	247	234	(78)	155	884	(419)	465
31 **TOTAL WATER LABOR COSTS**	5,994	(572)	5,422	1,621	(74)	1,547	1,050	(78)	971	3,323	(419)	2,904

0271

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Volusia / Jungle Den
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	283	278	330	286	386	280	401	417	420	352	504	618	4,555	0	4,555	373	4,929
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	90	96	122	96	121	95	125	139	132	112	154	157	1,439	(572)	867	539	1,978
4	610.1-8 Purchased Water	855	883	0	818	1,925	830	948	1,278	0	2,094	0	2,583	12,213	0	12,213	0	12,213
5	615.1-8 Purchased Power	3	4	3	3	4	3	4	3	4	10	3	1	45	0	45	4	49
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	18	52	67	44	44	44	45	46	228	26	16	118	748	0	748	45	792
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	17	16	16	17	16	17	15	17	17	15	20	196	0	196	8	204
11	633.1-8 Contractual Services - Legal	6	7	6	7	7	7	7	6	7	7	6	8	80	0	80	5	85
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	28	28	28	8	28	27	28	28	47	35	337	0	337	15	352
14	641.1-8 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	4	38	0	38	19	57
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	(1)	0	2	0	7	9	8	5	8	1	1	1	44	0	44	7	52
17	656.1-8 Insurance - Vehicle	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	20	135
18	657.1-8 Insurance - General Liability	10	11	11	11	11	11	12	11	11	12	10	14	135	0	135	15	150
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	151	153	157	160
20	659.1-8 Insurance - Other	6	7	6	6	7	7	7	6	7	7	6	8	79	0	79	3	82
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	509	509
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	17	21	17	18	15	17	18	15	18	20	25	211	0	211	14	225
25	675.1-8 Miscellaneous Expenses	75	88	84	85	88	86	90	81	88	91	78	105	1,038	0	1,038	69	1,107
26	**TOTAL WATER O&M EXPENSES**	1,388	1,519	709	1,430	2,677	1,423	1,722	2,067	977	2,790	874	3,710	21,286	(421)	20,865	1,803	23,089

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	4,555	373	4,929
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,439	539	1,978
31	**TOTAL WATER LABOR COSTS**	5,994	912	6,906

0272

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Volusia / Jungle Den
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	63	4	52	22	110	22	125	155	157	71	243	276	1,299	0	1,299	65	1,364
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	13	2	28	5	26	5	30	49	41	16	65	40	322	(74)	247	(65)	256
4	610.1-6 Purchased Water	855	883	0	818	1,925	830	948	1,278	0	2,094	0	2,583	12,213	0	12,213	0	12,213
5	615.1-6 Purchased Power	0	0	0	0	0	0	0	0	0	6	0	(3)	3	0	3	0	3
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	3	35	49	27	27	27	27	30	210	7	0	96	538	0	538	20	558
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	40	26	242	0	242	9	250
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	(1)	0	2	0	7	9	8	5	8	1	1	1	42	0	42	2	43
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	44	44	45	45
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	668.1-6 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**	934	959	151	891	2,115	893	1,157	1,538	437	2,216	349	3,020	14,659	(31)	14,628	75	14,733

27	*Total Labor*	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	1,299	65	1,364
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	322	(65)	256
31	**TOTAL WATER DIRECT LABOR COSTS**	1,621	(0)	1,621

0273

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Volusia / Jungle Den
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	45	66	82	66	70	56	64	70	57	68	77	96	816	0	816	127	943
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	13	19	23	19	20	16	18	20	16	19	22	27	234	(78)	155	(66)	168
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	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	29	29
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	17	21	17	18	15	17	18	15	18	20	25	211	0	211	14	225
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	5	6
26 TOTAL WATER CUSTOMER ACCOUNTS	70	103	127	102	110	87	100	109	89	106	120	149	1,272	(51)	1,221	132	1,404

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.7 Salaries & Wages - Employees	816	127	943
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	234	(66)	168
31 TOTAL WATER CUST ACCTS LABOR COSTS	1,050	62	1,112

0274

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Volusia / Jungle Den
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	175	208	196	199	206	202	212	191	206	213	184	246	2,440	0	2,440	181	2,621
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	64	75	71	72	75	73	77	69	75	77	67	89	884	(419)	465	670	1,553
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	3	3	4	3	4	3	4	4	3	4	42	0	42	1	43
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	17	16	16	17	17	18	16	17	18	15	20	202	0	202	12	213
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	17	16	16	17	16	17	15	17	17	15	20	196	0	196	8	204
11	633.8 Contractual Services - Legal	6	7	6	7	7	7	7	6	7	7	6	8	80	0	80	5	85
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	8	8	8	8	8	7	8	8	7	10	95	0	95	7	102
14	641.8 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	4	38	0	38	19	57
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	10	10	9	10	10	9	12	116	0	116	20	135
18	657.8 Insurance - General Liability	10	11	11	11	11	11	12	11	11	12	10	14	135	0	135	15	150
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	79	82	83	85
20	659.8 Insurance - Other	6	7	6	6	7	7	7	6	7	7	6	8	79	0	79	3	82
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	509	509
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	74	88	83	85	88	86	90	81	87	91	78	105	1,036	0	1,036	65	1,101
26	TOTAL WATER A&G EXPENSES	385	456	431	437	452	443	466	420	452	468	404	541	5,355	(340)	5,016	1,596	6,952

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	2,440	181	2,621
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	884	670	1,553
31	TOTAL WATER A&G LABOR COSTS	3,323	851	4,174

0275

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

Company: SSU / Volusia / Jungle Den

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	4,555	0	4,555	4,555	0	0	59	95	(15)	4,694	235	0	373	4,929
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	1,439	(572)	867	1,439	(572)	0	16	12	0	895	32	1,050	539	1,978
4	610.1-8 Purchased Water	12,213	0	12,213	12,213	0	0	0	0	0	12,213	0	0	0	12,213
5	615.1-8 Purchased Power	45	0	45	45	0	0	1	4	0	49	0	0	4	49
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	748	0	748	748	0	0	3	14	0	765	28	0	45	792
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	196	0	196	196	0	0	1	0	0	197	7	0	8	204
11	633.1-8 Contractual Services - Legal	80	0	80	80	0	0	2	0	0	82	3	0	5	85
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	337	0	337	337	0	0	3	0	0	340	12	0	15	352
14	641.1-8 Rental of Building/Real Prop.	38	0	38	38	0	0	0	17	0	55	2	0	19	57
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	44	0	44	44	0	0	1	5	0	50	2	0	7	52
17	656.1-8 Insurance - Vehicle	116	0	116	116	0	0	3	12	0	131	5	0	20	135
18	657.1-8 Insurance - General Liability	135	0	135	135	0	0	3	7	0	144	5	0	15	150
19	658.1-8 Insurance - Workman's Comp.	3	151	153	3	151	0	0	1	0	154	6	0	157	160
20	659.1-8 Insurance - Other	79	0	79	79	0	0	0	0	0	79	3	0	3	82
21	660.1-8 Advertising Expense	8	0	8	8	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	509	0	0	0	509	0	0	509	509
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	211	0	211	211	0	0	0	14	0	225	0	0	14	225
25	675.1-8 Miscellaneous Expenses	1,038	0	1,038	1,038	0	0	17	14	0	1,068	39	0	69	1,107
26	TOTAL WATER O&M EXPENSES	21,286	(421)	20,865	21,286	(421)	509	106	193	(15)	21,660	379	1,050	1,903	23,089

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

0276

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Volusia / Jungle Den

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	1,299		1,299	1,299						1,299	65		65	1,364
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	322	(74)	247	322	(74)					247	9		(65)	258
4 610.1-6 Purchased Water	12,213		12,213	12,213						12,213			0	12,213
5 615.1-6 Purchased Power	3		3	3						3			0	3
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	538		538	538						538	20		20	558
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	242		242	242						242	9		9	250
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	42		42	42						42	2		2	43
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	44	44	0	44					44	2		45	45
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	14,659	(31)	14,628	14,659	(31)	0	0	0	0	14,628	105	0	75	14,733

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

0277

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

Company: SSU / Volusia / Jungle Den

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	816		816	816				90	(6)	898	45		127	943
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	234	(78)	155	234	(78)			7		162	6		(66)	168
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		21	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		28	1		28	29
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	211		211	211				14		225			14	225
25 675.7 Miscellaneous Expenses	2		2	2				5		6	0		5	6
26 TOTAL WATER CUST ACCT EXPENSES	1,272	(51)	1,221	1,272	(51)	0	0	138	(6)	1,351	53	0	132	1,404

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (490.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0278

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

Company: SSU / Volusia / Jungle Den

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	2,440		2,440	2,440			59	4	(7)	2,496	125		181	2,621
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	884	(419)	465	884	(419)		16	5		486	18	1,050	670	1,553
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	42		42	42			1	0		43			1	43
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	202		202	202			3	1		206	7		12	213
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	196		196	196			1	0		197	7		8	204
11 633.8 Contractual Services - Legal	80		80	80			2	0		82	3		5	85
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	95		95	95			3	0		98	4		7	102
14 641.8 Rental of Building/Real Prop.	38		38	38			0	17		55	2		19	57
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	116		116	116			3	12		131	5		20	135
18 657.8 Insurance - General Liability	135		135	135			3	7		144	5		15	150
19 658.8 Insurance - Workman's Comp.	3	79	82	3	79		0	0		82	3		83	85
20 659.8 Insurance - Other	79		79	79			0	0		79	3		3	82
21 660.8 Advertising Expense	8		8	8			0	0		8	0		1	9
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		509	0	0		509			509	509
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	1,036		1,036	1,036			17	9		1,062	39		65	1,101
26 TOTAL WATER A&G EXPENSES	5,355	(340)	5,016	5,355	(340)	509	108	58	(7)	5,681	220	1,050	1,596	6,952

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

0279

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

Company: SSU / Volusia / Jungle Den

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 sheetle, 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	1,829		4,555	2,726	149.05%	2,183	2,372	108.66%
2	603.1-8 Salaries & Wages - Officers, Etc.	24		0	(24)	-100.00%	29	(29)	-100.00%
3	604.1-8 Employee Pensions & Benefits	277		867	590	213.11%	331	537	162.33%
4	610.1-8 Purchased Water	15,498		12,213	(3,285)	-21.20%	18,498	(6,285)	-33.98%
5	615.1-8 Purchased Power	23		45	22	95.56%	27	18	63.85%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.1-8 Materials and Supplies	33		748	715	2166.04%	39	708	1798.56%
9	631.1-8 Contractual Services - Engr.	7		0	(7)	-94.30%	8	(8)	-95.22%
10	632.1-8 Contractual Services - Acct.	137		196	59	43.19%	164	33	19.97%
11	633.1-8 Contractual Services - Legal	(824)		80	904	-109.68%	(983)	1,063	-108.11%
12	634.1-8 Contractual Services - Mgmt. Fees	26		0	(26)	-100.00%	31	(31)	-100.00%
13	635.1-8 Contractual Services - Other	22		337	315	1431.69%	26	311	1183.30%
14	641.1-8 Rental of Building/Real Prop.	37		38	1	2.78%	44	(6)	-13.89%
15	642.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	170		44	(126)	-74.03%	203	(159)	-78.24%
17	656.1-8 Insurance - Vehicle	172		116	(56)	-32.74%	205	(90)	-43.65%
18	657.1-8 Insurance - General Liability	305		135	(170)	-55.85%	364	(229)	-63.01%
19	658.1-8 Insurance - Workman's Comp.	150		153	3	2.04%	179	(26)	-14.51%
20	659.1-8 Insurance - Other	35		79	44	125.26%	42	37	88.73%
21	660.1-8 Advertising Expense	0		8	8	N.A.	0	8	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.1-8 Bad Debt Expense	249		211	(38)	-15.10%	297	(86)	-28.87%
25	675.1-8 Miscellaneous Expenses	695		1,038	343	49.30%	830	208	25.09%
26	**TOTAL WATER O&M EXPENSES**	**18,869**		**20,865**	**1,996**	**10.58%**	**22,521**	**(1,656)**	**-7.36%**
27	**SUBTOTAL (less accts. 666 & 667)**	**18,865**		**20,865**	**2,000**	**10.60%**	**22,517**	**(1,652)**	**-7.92%**
28	**Average ERC's**	**109**		**113**	**4**	**3.67%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.38%**			

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 / Volusia / Jungle Den

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

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

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(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	482		1,299	817	169.57%	575	724	125.86%
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		247	247	N.A.	0	247	N.A.
4	610.1-6 Purchased Water	15,498		12,213	(3,285)	-21.20%	18,498	(6,285)	-33.98%
5	615.1-6 Purchased Power	0		3	3	N.A.	0	3	N.A.
6	616.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.1-6 Materials and Supplies	32		538	506	1581.53%	38	500	1308.84%
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		242	242	N.A.	0	242	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	162		42	(120)	-74.15%	193	(151)	-78.35%
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		44	44	N.A.	0	44	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**	**16,176**		**14,628**	**(1,548)**	**-9.57%**	**19,307**	**(4,679)**	**-24.23%**
27	**SUBTOTAL (less accts. 666 & 667)**	**16,176**		**14,628**	**(1,548)**	**-9.57%**	**19,307**	**(4,679)**	**-31.99%**
28	**Average ERC's**	**109**		**113**	**4**	**3.67%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.36%**			

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 / Volusia / Jungle Den

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		(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	561		816	255	45.47%	670	147	21.88%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			155	155	N.A.	0	155	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	1		8	7	684.17%	1	7	557.00%
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.			27	27	N.A.	0	27	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	249		211	(38)	-15.10%	297	(86)	-28.87%
25	675.7 Miscellaneous Expenses			2	2	N.A.	0	2	N.A.
26	**TOTAL WATER O&M EXPENSES**	**811**		**1,221**	**410**	**50.55%**	**968**	**253**	**26.14%**
27	**SUBTOTAL (less accts. 666 & 667)**	**811**		**1,221**	**410**	**50.55%**	**968**	**253**	**26.72%**
28	**Average ERC's**	**109**		**113**	**4**	**3.67%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.36%**			

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 / Volusia / Jungle Den

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	786		2,440	1,654	210.40%	938	1,502	160.06%
2	603.8 Salaries & Wages - Officers, Etc.	24		0	(24)	-100.00%	29	(29)	-100.00%
3	604.8 Employee Pensions & Benefits	277		465	188	67.70%	331	134	40.50%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	23		42	19	82.39%	27	14	52.81%
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			202	202	N.A.	0	202	N.A.
9	631.8 Contractual Services - Engr.	7		0	(7)	-94.30%	8	(8)	-95.22%
10	632.8 Contractual Services - Acct.	137		196	59	43.19%	164	33	19.97%
11	633.8 Contractual Services - Legal	(824)		80	904	-109.68%	(983)	1,063	-108.11%
12	634.8 Contractual Services - Mgmt. Fees	26		0	(26)	-100.00%	31	(31)	-100.00%
13	635.8 Contractual Services - Other	22		95	73	332.85%	26	69	262.65%
14	641.8 Rental of Building/Real Prop.	37		38	1	2.78%	44	(6)	-13.89%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	8		1	(7)	-87.30%	10	(9)	-89.36%
17	656.8 Insurance - Vehicle	172		116	(56)	-32.74%	205	(90)	-43.65%
18	657.8 Insurance - General Liability	305		135	(170)	-55.85%	364	(229)	-63.01%
19	658.8 Insurance - Workman's Comp.	150		82	(68)	-45.35%	179	(97)	-54.21%
20	659.8 Insurance - Other	35		79	44	125.26%	42	37	88.73%
21	660.8 Advertising Expense			8	8	N.A.	0	8	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	693		1,036	343	49.51%	827	209	25.27%
26	**TOTAL WATER O&M EXPENSES**	**1,882**		**5,016**	**3,134**	**166.51%**	**2,246**	**2,769**	**123.29%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,878**		**5,016**	**3,138**	**167.08%**	**2,242**	**2,774**	**55.31%**
28	**Average ERC's**	**109**		**113**	**4**	**3.67%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**19.36%**			

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 / Volusia / Jungle Den
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	2,372	108.66%	
2	603.1-S Salaries & Wages - Officers, Etc.	(29)	-100.00%	
3	604.1-S Employee Pensions & Benefits	537	162.33%	
4	610.1-S Purchased Water	(6,285)	-93.98%	
5	615.1-S Purchased Power	18	63.85%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	0	N.A.	
8	620.1-S Materials and Supplies	708	1798.56%	
9	631.1-S Contractual Services - Engr.	(8)	-95.22%	
10	632.1-S Contractual Services - Acct.	33	19.97%	
11	633.1-S Contractual Services - Legal	1,083	-108.11%	
12	634.1-S Contractual Services - Mgmt. Fees	(31)	-100.00%	
13	635.1-S Contractual Services - Other	311	1183.30%	(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.	(5)	-13.89%	
15	642.1-S Rental of Equipment	1	N.A.	
16	650.1-S Transportation Expense	(159)	-78.24%	
17	656.1-S Insurance - Vehicle	(90)	-43.65%	
18	657.1-S Insurance - General Liability	(229)	-63.01%	
19	658.1-S Insurance - Workman's Comp.	(26)	-14.51%	
20	659.1-S Insurance - Other	37	88.73%	
21	660.1-S Advertising Expense	6	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(4)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(1)	-100.00%	
24	670.1-S Bad Debt Expense	(66)	-28.87%	
25	675.1-S Miscellaneous Expenses	208	25.09%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(1,656)	-7.36%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Volusia / Jungle Den

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 / Volusia / Jungle Den

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	$2,035
50	Total Projected Rate Case Expense	1,772,200	2,035
52	**Annual Amortization Over 4 Years**	**$443,050**	**$509**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	116
57	% of Total	100%	0.1148%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

Company: SSU / Volusia / Jungle Den

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 / Volusia / Jungle Den

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 / Volusia / Jungle Den

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	113	40	2.50%	3	0	3
4	339.1 Other Plant & Misc.	84	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	56	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	1,591	35	2.86%	45	0	45
13	310.2 Power Generation Eq.	11	20	5.00%	1	0	1
14	311.2 Pumping Equipment	(2,358)	20	5.00%	(118)	0	(118)
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.	86	22	4.55%	4	0	4
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	109	37	2.70%	3	0	3
25	331.4 Transm. & Distribution	11,663	43	2.33%	271	0	271
26	333.4 Services	1,106	40	2.50%	28	0	28
27	334.4 Meters & Meter Insallation	5,515	20	5.00%	276	0	276
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	609	0	N.A.	0	0	0
32	304.5 Structures & Improvements	3,026	40	2.50%	76	0	76
33	340.5 Office Furniture & Equipment	1,552	15	6.67%	103	0	103
34	340.51 Computer Equipment	2,398	6	16.67%	400	0	400
35	341.5 Transportation Equipment	2,062	6	16.67%	344	0	344
36	342.5 Stores Equipment	17	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	781	16	6.25%	49	0	49
38	344.5 Laboratory Equipment	173	15	6.67%	12	0	12
39	345.5 Power Operated Equipment	1,018	12	8.33%	85	0	85
40	346.5 Communication Equipment	321	10	10.00%	32	0	32
41	347.5 Miscellaneous Equipment	109	15	6.67%	7	0	7
42	348.5 Other Tangible Plant	85	10	10.00%	9	0	9
43							
44	**INTANGIBLE PLANT**	197		3.14%	6	0	6
45	**SUPPLY & PUMPING**	(570)		11.75%	(67)	0	(67)
46	**WATER TREATMENT PLANT**	360		2.42%	9	0	9
47	**TRANSM. & DISTRIBUTION**	18,460		3.14%	579	0	579
48	**GENERAL PLANT**	12,152		9.19%	1,117	0	1,117
49							
51	**TOTAL DEPRECIATION EXPENSE**	30,599		5.37%	1,644	0	1,644
52	**AMORTIZATION OF CIAC**				(400)	0	(400)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				1,243	0	1,243

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Volusia / Jungle Den

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	22.67%	0	0	0
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	288	5.00%	14	0	14
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	13,289	2.86%	382	0	382
6 Service Installation Fees	150	2.50%	4	0	4
7 TOTAL WATER CIAC AMORT. EXPENSE	13,727		400	0	400

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 / Volusia / Jungle Den

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	56	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	1,591	45	2.86%
8	310.2 Power Generation Eq.	11	1	5.00%
9	311.2 Pumping Equipment	(2,358)	(118)	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.	86	4	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	109	3	2.70%
15	**COMPOSITE RATE**	(244)	(55)	**22.67%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	11,663	271	2.33%
19	335.4 Hydrants	59	1	2.22%
20	339.4 Other Plant & Misc.	4	0	4.00%
21	**COMPOSITE RATE**	11,727	273	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Installation	5,515	276	5.00%
24	**COMPOSITE RATE**	5,515	276	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,106	28	2.50%
27	**COMPOSITE RATE**	1,106	28	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	(244)	(55)	22.67%
30	Line / Main Extension Fees & Contri. lines (Line 21)	11,727	273	2.33%
31	Meter Installation Fees (Line 24)	5,515	276	5.00%
32	Service Installation Fees (Line 27)	1,106	28	2.50%
33	**COMPOSITE RATE**	18,105	521	**2.88%**

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 / Volusia / Jungle Den
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	3	0	3	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	45	0	45	0.00%	0
13	310.2 Power Generation Eq.	1	0	1	0.00%	0
14	311.2 Pumping Equipment	(118)	0	(118)	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.	4	0	4	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	271	0	271	0.00%	0
26	333.4 Services	28	0	28	0.00%	0
27	334.4 Meters & Meter Insallation	276	0	276	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	76	0	76	0.00%	0
33	340.5 Office Furniture & Equipment	103	0	103	0.00%	0
34	340.51 Computer Equipment	400	0	400	0.00%	0
35	341.5 Transportation Equipment	344	0	344	0.00%	0
36	342.5 Stores Equipment	1	0	1	0.00%	0
37	343.5 Tools, Shop & Garage	49	0	49	0.00%	0
38	344.5 Laboratory Equipment	12	0	12	0.00%	0
39	345.5 Power Operated Equipment	85	0	85	0.00%	0
40	346.5 Communication Equipment	32	0	32	0.00%	0
41	347.5 Miscellaneous Equipment	7	0	7	0.00%	0
42	348.5 Other Tangible Plant	9	0	9	0.00%	0
43						
44	**INTANGIBLE PLANT**	6	0	6		0
45	**SUPPLY & PUMPING**	(67)	0	(67)		0
46	**WATER TREATMENT PLANT**	9	0	9		0
47	**TRANSM. & DISTRIBUTION**	579	0	579		0
48	**GENERAL PLANT**	1,117	0	1,117		0
49						
51	**TOTAL**	1,644	0	1,644		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 / Volusia / Jungle Den
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:	870	48	917	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	870	54	924		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	393	393		
6		0	0	0		
7	TOTAL	0	393	393		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		112	0	112		
11		0	0	0		
12	TOTAL	112	0	112		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	981	441	1,422		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	981	447	1,429		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 / Volusia / Jungle Den
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	19,322	1,059	20,381	19,322	1,204	20,526	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	21,286	(421)	20,865	21,286	1,803	23,089	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	1,243	0	1,243	1,243	0	1,243	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	981	447	1,429	981	447	1,429	B-15 (W)	-
8	Pre Tax Operating Expenses	23,511	26	23,537	23,511	2,250	25,761	-	-
9	**TOTAL PRE-TAX INCOME**	**(4,188)**	**1,033**	**(3,156)**	**(4,188)**	**(1,046)**	**(5,235)**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	(4,188)	1,033	(3,156)	(4,188)	(1,046)	(5,235)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	15,024	(1,318)	13,706	15,024	(1,040)	13,984	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	871	(76)	795	871	(60)	811	-	-
17	Total Taxable Income	(5,060)	1,109	(3,951)	(5,060)	(986)	(6,046)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**(1,904)**	**417**	**(1,487)**	**(1,904)**	**(371)**	**(2,275)**	-	-
20	Less:								
21	Parent Debt Adjustment	62	0	62	62	0	62	C-9 (W)	-
22	Investment Tax Credit	12	0	12	12	0	12	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**(1,979)**	**417**	**(1,561)**	**(1,979)**	**(371)**	**(2,350)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Volusia / Jungle Den

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. (%)	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

Keystone Heights - 1094

Clay County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Clay / Keystone Heights
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 (1/6 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	1,167,706	(9,292)	1,158,414	A-5 (W)
2	Utility Land & Land Rights	5,664	0	5,664	A-5 (W)
3	Non-Used & Useful	(145,889)	0	(145,889)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(292,782)	1,120	(291,662)	A-9 (W)
6	CIAC	(124,341)	0	(124,341)	A-12 (W)
7	Accumulated Amortization of CIAC	59,279	0	59,279	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	(7,233)	0	(7,233)	C-7 (W)
12	Working Capital Allowance	13,816	1,934	15,751	A-17 (W)
13	TOTAL WATER RATE BASE	676,221	(6,238)	669,982	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Clay / Keystone Heights
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	1,167,706	(9,292)	1,158,414	A-5 (W)
2	Utility Land & Land Rights	5,664	0	5,664	A-5 (W)
3	Non-Used & Useful	(145,889)	0	(145,889)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(292,782)	1,120	(291,662)	A-9 (W)
6	CIAC	(124,341)	0	(124,341)	A-12 (W)
7	Accumulated Amortization of CIAC	59,279	0	59,279	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	(7,233)	0	(7,233)	C-7 (W)
12	Working Capital Allowance	13,816	(541)	13,276	A-17 (W)
13	TOTAL WATER RATE BASE	676,221	(8,713)	667,508	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Clay / Keystone Heights

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.	(18,247)	(337)	(9,292)	A-5 (W)
3					
4	2.				
5					
6		(18,247)	(337)	(9,292)	
7					
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				A-5 (W)
9	1.				
10					
11	2.				
12					
13		0	0	0	
14					
15	**C. NON-USED AND USEFUL (Interim / Final):**				A-7 (W)
16	1.				
17					
18	2.				
19					
20		0	0	0	
21					
22	**D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):**				A-1 (W)
23	1.				
24					
25	2.				
26					
27		0	0	0	
28					
29	**E. ACCUMULATED DEPRECIATION (Interim / Final):**				
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	2,359	2,359	2,359	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(2,479)	(1,240)	
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		2,359	(120)	1,120	
39					
40					
41	**F. CIAC (Interim / Final):**				A-12 (W)
42	1.				
43					
44	2.				
45					
46		0	0	0	
47					
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Clay / Keystone Heights

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).	(541)	(541)	(541)	A-17 (W)
38					
39	2.				
40					
41					
42		(541)	(541)	(541)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	1,934	1,934	1,934	A-17 (W)
45					
46	2.				
47					
48					
49		1,934	1,934	1,934	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(16,429)	(998)	(8,713)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(13,954)	1,477	(6,238)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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 16402 ENDED 05/30/85**	240,186
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	**5/30/85 BALANCE**	240,186
38	1985 Additions	107,340
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	107,340
42	**12/31/85 BALANCE**	347,526

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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**	347,526
2	1986 Additions	56,387
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	56,387
6	**12/31/86 BALANCE**	403,913
7	1987 Additions	60,598
8	1987 Retirements	1,591
9	1987 Adjustments	0
10	1987 Net Additions	59,007
11	**12/31/87 BALANCE**	462,920
12	1988 Additions	356,065
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	356,065
16	**12/31/88 BALANCE**	818,985
17	1989 Additions	328,225
18	1989 Retirements	4,227
19	1989 Adjustments	0
20	1989 Net Additions	323,998
21	**12/31/89 BALANCE**	1,142,983
22	1990 Additions (A/C 101)	36,793
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	36,793
27	**12/31/90 BALANCE**	1,179,776
28	1990 General Plant Reallocation Adjustments *	(31,947)
29	**12/31/90 ADJUSTED BALANCE**	1,147,830
30	1991 Additions (A/C 101)	51,080
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(337)
34	1991 Net Additions	50,743
35	**12/31/91 BALANCE**	1,198,573

* 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 / Clay / Keystone Heights

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. / Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	1991 Additions* A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1 **INTANGIBLE PLANT**										
2 301.1 Organization	18,247	(17,911)	0	337	(18,247)	(337)	(0)	9,292	(9,292)	(0)
3 302.1 Franchises	2,773	0	0	2,773	0	0	2,773	2,773	0	2,773
4 339.1 Other Plant & Misc.	705	0	0	705	0	0	705	705	0	705
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	436	0	0	436	0	0	436	436	0	436
7 304.2 Structures & Improvements	20,017	0	0	20,017	0	0	20,017	20,017	0	20,017
8 305.2 Collect. & Impound.	26,230	0	0	26,230	0	0	26,230	26,230	0	26,230
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	7,983	333	0	8,316	0	0	8,316	8,149	0	8,149
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	471	0	0	471	0	0	471	471	0	471
13 310.2 Power Generation Eq.	1,033	12,007	0	13,040	0	0	13,040	7,037	0	7,037
14 311.2 Pumping Equipment	123,805	3,740	0	127,545	0	0	127,545	125,675	0	125,675
15 339.2 Other Plant & Misc.	(104)	0	0	(104)	0	0	(104)	(104)	0	(104)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	12	75	0	87	0	0	87	50	0	50
18 304.3 Structures & Improvements	19,773	0	0	19,773	0	0	19,773	19,773	0	19,773
19 320.3 Water Treatment Eq.	66,953	17,065	0	84,018	0	0	84,018	75,485	0	75,485
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	15	0	0	15	0	0	15	15	0	15
23 304.4 Structures & Improvements	5	0	0	5	0	0	5	5	0	5
24 330.4 Distr. Reservlors	34,781	0	0	34,781	0	0	34,781	34,781	0	34,781
25 331.4 Transm. & Distribution	571,404	22,114	0	593,517	0	0	593,517	582,461	0	582,461
26 333.4 Services	33,675	438	0	34,113	0	0	34,113	33,894	0	33,894
27 334.4 Meters & Meter Insallation	76,917	1,511	0	78,428	0	0	78,428	77,672	0	77,672
28 335.4 Hydrants	42,324	3,823	0	46,147	0	0	46,147	44,235	0	44,235
29 339.4 Other Plant & Misc.	1,338	0	0	1,338	0	0	1,338	1,338	0	1,338
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	5,251	(175)	0	5,076	0	0	5,076	5,163	0	5,163
32 304.5 Structures & Improvements	25,326	626	0	25,952	0	0	25,952	25,639	0	25,639
33 340.5 Office Furniture & Equipme	13,049	212	0	13,261	0	0	13,261	13,155	0	13,155
34 340.51 Computer Equipment	17,202	6,243	0	23,445	0	0	23,445	20,324	0	20,324
35 341.5 Transportation Equipment	16,822	1,298	0	18,120	0	0	18,120	17,471	0	17,471
36 342.5 Stores Equipment	127	32	0	159	0	0	159	143	0	143
37 343.5 Tools, Shop & Garage	6,682	(124)	0	6,558	0	0	6,558	6,620	0	6,620
38 344.5 Laboratory Equipment	1,417	99	0	1,516	0	0	1,516	1,466	0	1,466
39 345.5 Power Operated Equipment	9,019	(776)	0	8,242	0	0	8,242	8,631	0	8,631
40 346.5 Communication Equipment	2,620	207	0	2,826	0	0	2,826	2,723	0	2,723
41 347.5 Miscellaneous Equipment	818	210	0	1,028	0	0	1,028	923	0	923
42 348.5 Other Tangible Plant	704	36	0	739	0	0	739	721	0	721
43										
44 **INTANGIBLE PLANT**	21,725	(17,911)	0	3,815	(18,247)	(337)	3,478	12,770	(9,292)	3,478
45 **SUPPLY & PUMPING**	179,871	16,080	0	195,951	0	0	195,951	187,911	0	187,911
46 **WATER TREATMENT PLANT**	86,738	17,140	0	103,878	0	0	103,878	95,308	0	95,308
47 **TRANSM. & DISTRIBUTION**	760,459	27,886	0	788,344	0	0	788,344	774,401	0	774,401
48 **GENERAL PLANT**	99,037	7,886	0	106,923	0	0	106,923	102,980	0	102,980
49										
50 **TOTAL PLANT IN SERVICE**	1,147,830	51,080	0	1,198,910	(18,247)	(337)	1,198,573	1,173,370	(9,292)	1,164,078
51 **LAND & LAND RIGHTS**	5,714	(100)	0	5,614	0	0	5,614	5,664	0	5,664
52 **TOTAL PIS LESS LAND**	1,142,116	51,181	0	1,193,296	(18,247)	(337)	1,192,959	1,167,706	(9,292)	1,158,414

*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 / Clay / Keystone Heights

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	2,773	0	0	2,773	0%	0
4 339.1 Other Plant & Misc.	705	0	0	705	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	436	0	0	436	0%	0
7 304.2 Structures & Improvements	20,017	0	0	20,017	0%	0
8 305.2 Collect. & Impound.	26,230	0	0	26,230	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	8,149	0	0	8,149	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	471	0	0	471	0%	0
13 310.2 Power Generation Eq.	7,037	0	0	7,037	0%	0
14 311.2 Pumping Equipment	125,675	0	0	125,675	0%	0
15 339.2 Other Plant & Misc.	(104)	0	0	(104)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	50	0	0	50	0%	0
18 304.3 Structures & Improvements	19,773	0	0	19,773	0%	0
19 320.3 Water Treatment Eq.	75,485	0	0	75,485	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	15	0	0	15	0%	0
23 304.4 Structures & Improvements	5	0	0	5	0%	0
24 330.4 Distr. Reservoirs	34,781	0	0	34,781	3%	1,160
25 331.4 Transm. & Distribution	582,461	29,630	0	552,830	32%	176,906
26 333.4 Services	33,894	0	0	33,894	0%	0
27 334.4 Meters & Meter Insallation	77,672	0	0	77,672	0%	0
28 335.4 Hydrants	44,235	2,250	0	41,985	0%	0
29 339.4 Other Plant & Misc.	1,338	68	0	1,270	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	5,163	0	0	5,163	0%	0
32 304.5 Structures & Improvements	25,639	0	0	25,639	0%	0
33 340.5 Office Furniture & Equipment	13,155	0	0	13,155	0%	0
34 340.51 Computer Equipment	20,324	0	0	20,324	0%	0
35 341.5 Transportation Equipment	17,471	0	0	17,471	0%	0
36 342.5 Stores Equipment	143	0	0	143	0%	0
37 343.5 Tools, Shop & Garage	6,620	0	0	6,620	0%	0
38 344.5 Laboratory Equipment	1,466	0	0	1,466	0%	0
39 345.5 Power Operated Equipment	8,631	0	0	8,631	0%	0
40 346.5 Communication Equipment	2,723	0	0	2,723	0%	0
41 347.5 Miscellaneous Equipment	923	0	0	923	0%	0
42 348.5 Other Tangible Plant	721	0	0	721	0%	0
43						
44 **INTANGIBLE PLANT**	3,478	0	0	3,478		0
45 **SUPPLY & PUMPING**	187,911	0	0	187,911		0
46 **WATER TREATMENT PLANT**	95,308	0	0	95,308		0
47 **TRANSM. & DISTRIBUTION**	774,401	31,949	0	742,452		178,066
48 **GENERAL PLANT**	102,980	0	0	102,980		0
49						
50 **TOTAL PLANT IN SERVICE**	1,164,078	31,949	0	1,132,129		178,066
51 **LAND & LAND RIGHTS**	5,664	0	0	5,664		0
52 **TOTAL PIS LESS LAND**	1,158,414	31,949	0	1,126,465		178,066
53			Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =		15.73%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Clay / Keystone Heights
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*	178,066	0	178,066	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(32,176)	0	(32,176)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	145,889	0	145,889	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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 16402 ENDED 05/30/85**	155,614
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	**5/30/85 BALANCE**	155,614
38	1985 Additions	4,873
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	4,873
42	**12/31/85 BALANCE**	160,487

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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**	160,487
2	1986 Additions	11,383
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	11,383
6	**12/31/86 BALANCE**	171,870
7	1987 Additions	13,870
8	1987 Retirements	1,591
9	1987 Adjustments	0
10	1987 Net Additions	12,279
11	**12/31/87 BALANCE**	184,149
12	1988 Additions	21,780
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	21,780
16	**12/31/88 BALANCE**	205,929
17	1989 Additions	33,605
18	1989 Retirements	1,656
19	1989 Adjustments	0
20	1989 Net Additions	31,949
21	**12/31/89 BALANCE**	237,878
22	1990 Additions	40,942
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	40,942
26	**12/31/90 BALANCE**	278,820
27	1990 General Plant Reallocation Adjustments *	(6,984)
28	**12/31/90 ADJUSTED BALANCE**	271,836
29	1991 Additions	41,691
30	1991 Retirements	0
31	1991 Adjustments	120
32	1991 Net Additions	42,011
33	**12/31/91 BALANCE**	313,847

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1 **INTANGIBLE PLANT**									
2 301.1 Organization	2,359	(0)	2,359	(2,359)	(2,359)	(0)	2,359	(2,359)	(0)
3 302.1 Franchises	220	69	290	0	0	290	255	0	255
4 339.1 Other Plant & Misc.	70	28	98	0	0	98	84	0	84
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	4,455	607	5,061	0	0	5,061	4,758	0	4,758
8 305.2 Collect. & Impound.	12,448	525	12,972	0	0	12,972	12,710	0	12,710
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	4,134	272	4,406	0	0	4,406	4,270	0	4,270
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	48	13	62	0	0	62	55	0	55
13 310.2 Power Generation Eq.	98	352	449	0	0	449	274	0	274
14 311.2 Pumping Equipment	38,792	6,284	45,076	0	0	45,076	41,934	0	41,934
15 339.2 Other Plant & Misc.	(10)	(4)	(14)	0	0	(14)	(12)	0	(12)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	1,592	599	2,191	0	0	2,191	1,892	0	1,892
19 320.3 Water Treatment Eq.	10,755	3,431	14,186	0	0	14,186	12,471	0	12,471
20 339.3 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
21 **TRANSMISSION & DISTRIBUTION**									
22 303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23 304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0
24 330.4 Distr. Reservoirs	2,818	940	3,758	0	0	3,758	3,288	0	3,288
25 331.4 Transm. & Distribution	106,881	13,546	120,426	0	0	120,426	113,653	0	113,653
26 333.4 Services	12,265	847	13,112	0	0	13,112	12,689	0	12,689
27 334.4 Meters & Meter Insallation	40,600	3,884	44,484	0	0	44,484	42,542	0	42,542
28 335.4 Hydrants	1,738	983	2,721	0	0	2,721	2,230	0	2,230
29 339.4 Other Plant & Misc.	186	54	239	0	0	239	212	0	212
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	3,348	641	3,989	0	0	3,989	3,669	0	3,669
33 340.5 Office Furniture & Equipment	4,210	877	5,087	0	0	5,087	4,649	0	4,649
34 340.51 Computer Equipment	2,160	3,387	5,547	0	2,479	8,026	3,853	1,240	5,093
35 341.5 Transportation Equipment	10,641	2,912	13,553	0	0	13,553	12,097	0	12,097
36 342.5 Stores Equipment	39	8	47	0	0	47	43	0	43
37 343.5 Tools, Shop & Garage	3,021	414	3,435	0	0	3,435	3,228	0	3,228
38 344.5 Laboratory Equipment	633	98	731	0	0	731	682	0	682
39 345.5 Power Operated Equipment	6,895	719	7,614	0	0	7,614	7,255	0	7,255
40 346.5 Communication Equipment	1,008	272	1,281	0	0	1,281	1,144	0	1,144
41 347.5 Miscellaneous Equipment	144	62	206	0	0	206	175	0	175
42 348.5 Other Tangible Plant	287	72	359	0	0	359	323	0	323
43									
44 **INTANGIBLE PLANT**	2,650	98	2,747	(2,359)	(2,359)	388	2,698	(2,359)	339
45 **SUPPLY & PUMPING**	59,964	8,048	68,012	0	0	68,012	63,988	0	63,988
46 **WATER TREATMENT PLANT**	12,348	4,030	16,378	0	0	16,378	14,363	0	14,363
47 **TRANSM. & DISTRIBUTION**	164,488	20,253	184,741	0	0	184,741	174,614	0	174,614
48 **GENERAL PLANT**	32,387	9,462	41,849	0	2,479	44,328	37,118	1,240	38,357
49									
50 **TOTAL WATER ACCUM. DEP.**	271,836	41,891	313,727	(2,359)	120	313,847	292,782	(1,120)	291,662

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Clay / Keystone Heights

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	255	0	255	0%	0
4 339.1 Other Plant & Misc.	84	0	84	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	4,758	0	4,758	0%	0
8 305.2 Collect. & Impound.	12,710	0	12,710	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	4,270	0	4,270	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	55	0	55	0%	0
13 310.2 Power Generation Eq.	274	0	274	0%	0
14 311.2 Pumping Equipment	41,934	0	41,934	0%	0
15 339.2 Other Plant & Misc.	(12)	0	(12)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	1,892	0	1,892	0%	0
19 320.3 Water Treatment Eq.	12,471	0	12,471	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	3,288	0	3,288	3%	110
25 331.4 Transm. & Distribution	113,653	13,445	100,209	32%	32,067
26 333.4 Services	12,689	0	12,689	0%	0
27 334.4 Meters & Meter Insallation	42,542	0	42,542	0%	0
28 335.4 Hydrants	2,230	1,021	1,209	0%	0
29 339.4 Other Plant & Misc.	212	31	181	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	3,669	0	3,669	0%	0
33 340.5 Office Furniture & Equipment	4,649	0	4,649	0%	0
34 340.51 Computer Equipment	5,093	0	5,093	0%	0
35 341.5 Transportation Equipment	12,097	0	12,097	0%	0
36 342.5 Stores Equipment	43	0	43	0%	0
37 343.5 Tools, Shop & Garage	3,228	0	3,228	0%	0
38 344.5 Laboratory Equipment	682	0	682	0%	0
39 345.5 Power Operated Equipment	7,255	0	7,255	0%	0
40 346.5 Communication Equipment	1,144	0	1,144	0%	0
41 347.5 Miscellaneous Equipment	175	0	175	0%	0
42 348.5 Other Tangible Plant	323	0	323	0%	0
43					
44 **INTANGIBLE PLANT**	339	0	339		0
45 **SUPPLY & PUMPING**	63,988	0	63,988		0
46 **WATER TREATMENT PLANT**	14,363	0	14,363		0
47 **TRANSM. & DISTRIBUTION**	174,614	14,497	160,118		32,176
48 **GENERAL PLANT**	38,357	0	38,357		0
49					
50 **TOTAL**	291,662	14,497	277,165		32,176
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				11.61%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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 16402 ENDED 05/30/85**	79,944
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	**5/30/85 BALANCE**	79,944
38	1985 Additions	4,625
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	4,625
42	**12/31/85 BALANCE**	84,569

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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**	84,569
2	1986 Additions	2,703
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,703
6	**12/31/86 BALANCE**	87,272
7	1987 Additions	9,852
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	9,852
11	**12/31/87 BALANCE**	97,124
12	1988 Additions	4,966
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,966
16	**12/31/88 BALANCE**	102,090
17	1989 Additions	9,465
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	9,465
21	**12/31/89 BALANCE**	111,555
22	1990 Additions	11,873
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	11,873
26	**12/31/90 BALANCE**	123,428
27	1991 Additions	1,825
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,825
31	**12/31/91 BALANCE**	125,253

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

Company: SSU / Clay / Keystone Heights
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	27,797	0	27,797	0	0	27,797	27,797	0	27,797
3	Meter Installation Fees	63,682	1,825	65,507	0	0	65,507	64,595	0	64,595
4	Contributed Lines	31,949	0	31,949	0	0	31,949	31,949	0	31,949
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**	123,428	1,825	125,253	0	0	125,253	124,341	0	124,341

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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 16402 ENDED 05/30/85**	43,608
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	**5/30/85 BALANCE**	43,608
38	1985 Additions	913
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	913
42	**12/31/85 BALANCE**	44,521

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Keystone Heights

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**	44,521
2	1986 Additions	1,727
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,727
6	**12/31/86 BALANCE**	46,248
7	1987 Additions	1,907
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,907
11	**12/31/87 BALANCE**	48,155
12	1988 Additions	2,252
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,252
16	**12/31/88 BALANCE**	50,407
17	1989 Additions	2,686
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,686
21	**12/31/89 BALANCE**	53,093
22	1990 Additions	4,278
23	1990 Retirements	0
24	1990 Adjustments	(402)
25	1990 Net Additions	3,876
26	**12/31/90 BALANCE**	56,969
27	1991 Additions	4,617
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	4,617
31	**12/31/91 BALANCE**	61,586

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Clay / Keystone Heights

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	19,225	645	19,871	0	0	19,871	19,548	0	19,548
3 Meter Installation Fees	23,619	3,230	26,849	0	0	26,849	25,234	0	25,234
4 Contributed Lines	14,126	742	14,868	0	0	14,868	14,497	0	14,497
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**	56,970	4,617	61,587	0	0	61,587	59,279	0	59,279

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Clay / Keystone Heights

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 / Clay / Keystone Heights

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 / Clay / Keystone Heights

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

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	*Operation and Maintenance Expenses*	110,532	(4,325)	106,207	110,532	15,474	126,005	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	**13,816**	**(541)**	**13,276**	**13,816**	**1,934**	**15,751**	

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

Company: Southern States Utilities (Consolidated)

FPSC

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

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

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

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	**GROSS UTILITY PLANT**	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	**NET UTILITY PLANT**	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	**TOTAL CURRENT ASSETS**	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	**TOTAL OTHER ASSETS AND DEFERRED CHARGES**	18,353,872	14,722,458
32			
33	**TOTAL ASSETS**	245,517,268	235,854,953

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

Company: Southern States Utilities (Consolidated)

FPSC

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

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

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

(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 / Clay / Keystone Heights

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 - %	15.73%	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 - %	11.61%	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

Keystone Heights - 1094

Clay County (SSU)

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

Company: SSU / Clay / Keystone Heights
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	213,944	(2,651)	211,293	69,118	280,411	32.71%	B-4, B-3 (W)
3 Other Revenues	2,250	1,215	3,465	0	3,465		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**216,194**	**(1,436)**	**214,758**	**69,118**	**283,876**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	110,532	15,474	126,005	0	126,005		B-5 (W)
6 Depreciation, net of CIAC Amort.	33,128	0	33,128	0	33,128		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	20,977	4,549	25,525	3,110	28,636		B-15, B-3 (W)
9 Provision For Income Taxes	1,690	(7,939)	(6,248)	24,839	18,590		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**166,327**	**12,084**	**178,410**	**27,949**	**206,359**		
11 **NET OPERATING INCOME:**	**49,868**	**(13,520)**	**36,348**	**41,169**	**77,517**		
12 **RATE BASE**	**676,221**		**669,982**		**669,982**		A-1 (W)
13 **RATE OF RETURN**	**7.37%**		**5.43%**		**11.57%**		D-1 (W)

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

Company: SSU / Clay / Keystone Heights
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	213,944	(2,651)	211,293	59,376	270,669	28.10%	B-4, B-3 (W)
3 Other Revenues	2,250	0	2,250	0	2,250		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**216,194**	**(2,651)**	**213,543**	**59,376**	**272,919**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	110,532	(4,325)	106,207	0	106,207		B-5 (W)
6 Depreciation, net of CIAC Amort.	33,128	0	33,128	0	33,128		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	20,977	4,494	25,471	2,672	28,143		B-15, B-3 (W)
9 Provision For Income Taxes	1,690	(892)	799	21,338	22,136		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**166,327**	**(722)**	**165,604**	**24,009**	**189,614**		
11 **NET OPERATING INCOME:**	**49,868**	**(1,929)**	**47,939**	**35,366**	**83,305**		
12 **RATE BASE**	**676,221**		**667,508**		**667,508**		A-1 (W)
13 **RATE OF RETURN**	**7.37%**		**7.18%**		**12.48%**		D-1 (W)

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

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

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

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

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	14.95%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.48%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	667,508		669,982		A-1 (W)	-
5	Required Income (L3 x L4)	83,305		77,517		-	-
6	Adjusted Income under Present Rates	47,939		36,348		B-1 (W)	-
7	Income Deficiency (L5 - L6)	35,366		41,169		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	56,704		66,008		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	59,376		69,118		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	56,704		66,008		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	21,338		24,839		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	2,672		3,110		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	35,366		41,169			B-1 (W)

Notes:

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

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

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

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	14.95%	6.75%
25	Adjustment for Gas	-2.41%	14.95%	-0.36%
26	**TOTAL**	**100.00%**		**12.48%**

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Clay / Keystone Heights

FPSC

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

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

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

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	(2,651)	(1,436)	B-4 (W)
3				
4	2.			
5				
6				
7		(2,651)	(1,436)	
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.	(4,325)	(4,325)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		4,310	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		918	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		1,640	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(128)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		4,162	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		8,697	B-5 (W)
22				
23				
24		(4,325)	15,474	
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.	(119)	(65)	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	4,614	4,614	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		4,494	4,549	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(892)	(7,939)	B-16 (W)
48				
49	2.			
50				
51				
52		(892)	(7,939)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(1,929)	(13,520)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Clay / Keystone Heights
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	44	0	
3	461.1 Metered - Residential	198,189	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**	**198,233**	**6,689**	**204,922**
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	5,090	0	
11	462.2 Private Fire Protection	(1,087)	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	11,708	0	
16	**SUBTOTAL OTHER WATER SALES**	**15,712**	**(9,341)**	**6,371**
17	**TOTAL WATER SALES**	**213,944**	**(2,651)**	**211,293**
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	2,250	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**	**2,250**	**1,215**	**3,465**
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	**216,194**	**(2,651)**	**213,543**
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	**216,194**	**(1,436)**	**214,758**

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 / Clay / Keystone Heights

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	53,460	3,907	57,367	25,869	1,293	27,163	6,916	1,078	7,994	20,675	1,536	22,211
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	16,278	3,413	19,691	6,809	(1,705)	5,104	1,982	(556)	1,426	7,487	5,674	13,161
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	12,658	35	12,693	12,302	0	12,302	0	30	30	355	5	360
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	6,859	396	7,255	5,082	184	5,266	66	114	181	1,711	98	1,808
9	631 Contractual Services - Engr.	3	0	4	0	0	0	0	0	0	3	0	4
10	632 Contractual Services - Acct.	1,662	70	1,732	0	0	0	0	0	0	1,662	70	1,732
11	633 Contractual Services - Legal	676	41	717	0	0	0	0	0	0	676	41	717
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,833	92	1,926	1,026	37	1,063	0	0	0	807	55	862
14	641 Rental of Building/Real Prop.	422	163	586	100	4	104	0	0	0	322	160	482
15	642 Rental of Equipment	12	1	13	0	0	0	0	0	0	12	1	13
16	650 Transportation Expense	2,931	156	3,087	2,912	106	3,017	11	44	55	9	6	14
17	656 Insurance - Vehicle	980	166	1,147	0	0	0	0	0	0	980	166	1,147
18	657 Insurance - General Liability	1,141	126	1,267	0	0	0	0	0	0	1,141	126	1,267
19	658 Insurance - Workman's Comp.	22	1,848	1,869	0	901	901	0	247	247	22	700	722
20	659 Insurance - Other	668	28	696	0	0	0	0	0	0	668	28	696
21	660 Advertising Expense	70	5	76	0	0	0	0	0	0	70	5	76
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	4,310	4,310	0	0	0	0	0	0	0	4,310	4,310
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	1,792	116	1,908	0	0	0	1,792	116	1,908	0	0	0
25	675 Miscellaneous Expenses	8,960	594	9,555	167	6	173	13	42	54	8,780	547	9,327
26	TOTAL WATER O&M EXPENSES	110,532	15,474	126,005	54,371	830	55,201	10,780	1,115	11,895	45,381	13,528	58,909
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	53,460	3,907	57,367	25,869	1,293	27,163	6,916	1,078	7,994	20,675	1,536	22,211
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	16,278	3,413	19,691	6,809	(1,705)	5,104	1,982	(556)	1,426	7,487	5,674	13,161
31	TOTAL WATER LABOR COSTS	69,738	7,321	77,058	32,679	(412)	32,267	8,898	522	9,420	28,162	7,210	35,372

0329

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

Company: SSU / Clay / Keystone Heights

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	53,460	0	53,460	25,869	0	25,869	6,916	0	6,916	20,675	0	20,675
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	16,278	(6,100)	10,179	6,809	(1,884)	4,925	1,982	(665)	1,317	7,487	(3,551)	3,936
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	12,658	0	12,658	12,302	0	12,302	0	0	0	355	0	355
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	6,859	0	6,859	5,082	0	5,082	66	0	66	1,711	0	1,711
9	631	Contractual Services - Engr.	3	0	3	0	0	0	0	0	0	3	0	3
10	632	Contractual Services - Acct.	1,662	0	1,662	0	0	0	0	0	0	1,662	0	1,662
11	633	Contractual Services - Legal	676	0	676	0	0	0	0	0	0	676	0	676
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,833	0	1,833	1,026	0	1,026	0	0	0	807	0	807
14	641	Rental of Building/Real Prop.	422	0	422	100	0	100	0	0	0	322	0	322
15	642	Rental of Equipment	12	0	12	0	0	0	0	0	0	12	0	12
16	650	Transportation Expense	2,931	0	2,931	2,912	0	2,912	11	0	11	9	0	9
17	656	Insurance - Vehicle	980	0	980	0	0	0	0	0	0	980	0	980
18	657	Insurance - General Liability	1,141	0	1,141	0	0	0	0	0	0	1,141	0	1,141
19	658	Insurance - Workman's Comp.	22	1,775	1,796	0	869	869	0	232	232	22	673	695
20	659	Insurance - Other	668	0	668	0	0	0	0	0	0	668	0	668
21	660	Advertising Expense	70	0	70	0	0	0	0	0	0	70	0	70
22	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	1,792	0	1,792	0	0	0	1,792	0	1,792	0	0	0
25	675	Miscellaneous Expenses	8,960	0	8,960	167	0	167	13	0	13	8,780	0	8,780
26		**TOTAL WATER O&M EXPENSES**	110,532	(4,325)	106,207	54,371	(1,015)	53,356	10,780	(433)	10,347	45,381	(2,878)	42,504
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	53,460	0	53,460	25,869	0	25,869	6,916	0	6,916	20,675	0	20,675
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	16,278	(6,100)	10,179	6,809	(1,884)	4,925	1,982	(665)	1,317	7,487	(3,551)	3,936
31		**TOTAL WATER LABOR COSTS**	69,738	(6,100)	63,638	32,679	(1,884)	30,795	8,898	(665)	8,233	28,162	(3,551)	24,611

0330

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Clay / Keystone Heights
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	3,847	3,933	4,375	4,469	5,009	4,207	3,722	5,478	4,002	4,026	2,729	6,103	51,899	0	51,899	3,907	55,806
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-8 Employee Pensions & Benefits	1,148	1,264	1,454	1,339	1,469	1,297	1,168	1,680	1,242	1,254	1,312	1,651	16,278	(6,100)	10,179	3,413	19,691
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	605	431	534	370	660	1,568	1,451	1,351	1,544	1,533	1,406	1,207	12,658	0	12,658	35	12,693
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	(50)	0	0	0	0	0	42	0	0	34	0	77	103	0	103	4	107
8	620.1-8 Materials and Supplies	(278)	670	753	231	624	189	177	1,341	217	515	928	1,492	6,859	0	6,859	396	7,255
9	631.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	4
10	632.1-8 Contractual Services - Acct.	119	142	134	136	140	137	145	130	140	145	125	168	1,662	0	1,662	70	1,732
11	633.1-8 Contractual Services - Legal	49	58	54	55	57	56	59	53	57	59	51	68	676	0	676	41	717
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	91	402	108	369	121	100	143	111	68	71	61	190	1,833	0	1,833	92	1,926
14	641.1-8 Rental of Building/Real Prop.	23	27	26	26	27	27	28	125	27	28	24	33	422	0	422	163	586
15	642.1-8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
16	650.1-8 Transportation Expense	580	487	422	(442)	262	242	433	293	20	165	152	317	2,931	0	2,931	156	3,087
17	656.1-8 Insurance - Vehicle	70	84	79	80	83	81	85	77	83	86	74	99	980	0	980	166	1,147
18	657.1-8 Insurance - General Liability	82	97	92	93	96	94	99	90	96	100	86	115	1,141	0	1,141	126	1,267
19	658.1-8 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	22	1,775	1,796	1,848	1,869
20	659.1-8 Insurance - Other	48	57	54	54	56	55	58	52	56	58	50	67	668	0	668	28	696
21	660.1-8 Advertising Expense	5	6	6	6	6	6	6	6	6	6	5	7	70	0	70	5	76
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,310	4,310
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	98	146	179	144	154	123	141	153	125	149	169	210	1,792	0	1,792	116	1,908
25	675.1-8 Miscellaneous Expenses	632	749	708	717	743	727	893	690	742	768	664	927	8,960	0	8,960	594	9,555
26	TOTAL WATER O&M EXPENSES	7,071	8,556	8,980	7,649	9,511	8,913	8,654	11,633	8,429	9,002	7,839	12,735	108,971	(4,325)	104,646	15,474	124,445

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	51,899	3,907	55,806
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	16,278	3,413	19,691
31	TOTAL WATER LABOR COSTS	68,177	7,321	75,498

0331

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
														1991 DIRECT O & M				
1	601.1-6 Salaries & Wages - Employees	1,982	1,609	2,019	2,225	2,667	2,023	1,382	3,263	1,775	1,644	2,076	3,205	25,869	0	25,869	1,293	27,163
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	501	464	653	569	666	542	362	923	472	435	560	663	6,809	(1,884)	4,925	(1,705)	5,104
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*	579	401	505	341	630	1,539	1,421	1,323	1,514	1,502	1,379	1,171	12,302	0	12,302	0	12,302
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	(50)	0	0	0	0	0	42	0	0	34	0	77	103	0	103	4	107
8	620.1-6 Materials and Supplies	(405)	519	609	86	474	43	23	1,201	68	360	792	1,311	5,082	0	5,082	184	5,266
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	333	43	303	53	33	73	48	0	0	0	109	1,026	0	1,026	37	1,063
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	100	0	0	0	0	100	0	100	4	104
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	579	485	420	(444)	260	240	432	292	18	164	150	314	2,912	0	2,912	106	3,017
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	869	869	901	901
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	129	0	0	0	0	38	167	0	167	6	173
26	**TOTAL WATER DIRECT O&M EXPENSES**	3,220	3,811	4,249	3,079	4,749	4,420	3,863	7,149	3,847	4,138	4,957	6,889	54,371	(1,015)	53,356	830	55,201

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	25,869	1,293	27,163
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	6,809	(1,705)	5,104
31	**TOTAL WATER DIRECT LABOR COSTS**	32,679	(412)	32,267

0332

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Clay / Keystone Heights
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) 1991 CUSTOMER ACCTS. Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	378	562	691	557	596	475	543	592	483	576	653	810	6,916	0	6,916	1,078	7,994
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	108	161	198	160	171	136	156	170	138	165	187	232	1,982	(665)	1,317	(556)	1,426
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	30	30
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	4	5	7	5	6	5	5	6	5	6	6	8	66	0	66	114	181
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	44	55
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	232	232	247	247
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	98	146	179	144	154	123	141	153	125	149	169	210	1,792	0	1,792	116	1,908
25	675.7 Miscellaneous Expenses	1	1	1	1	1	1	1	1	1	1	1	2	13	0	13	42	54
26	**TOTAL WATER CUSTOMER ACCOUNTS**	**590**	**877**	**1,078**	**868**	**928**	**740**	**846**	**924**	**752**	**898**	**1,017**	**1,262**	**10,780**	**(433)**	**10,347**	**1,115**	**11,895**

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	6,916	1,078	7,994
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	1,982	(556)	1,426
31	**TOTAL WATER CUST ACCTS LABOR COSTS**	**8,898**	**522**	**9,420**

0333

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

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

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

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

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	1,486	1,762	1,664	1,686	1,746	1,710	1,797	1,622	1,745	1,807	0	2,088	20,675	0	20,675	1,536	22,211
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	538	638	603	611	632	619	651	587	632	654	565	756	7,487	(3,551)	3,936	5,674	13,161
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	26	30	29	29	30	29	31	28	30	31	27	36	355	0	355	5	360
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	123	146	138	140	145	141	149	134	144	149	129	173	1,711	0	1,711	98	1,808
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	4
10	632.8 Contractual Services - Acct.	119	142	134	136	140	137	145	130	140	145	125	168	1,662	0	1,662	70	1,732
11	633.8 Contractual Services - Legal	49	58	54	55	57	56	59	53	57	59	51	68	676	0	676	41	717
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	58	69	65	66	68	67	70	63	68	71	61	81	807	0	807	55	862
14	641.8 Rental of Building/Real Prop.	23	27	26	26	27	27	28	25	27	28	24	33	322	0	322	160	482
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12	1	13
16	650.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	6	14
17	656.8 Insurance - Vehicle	70	84	79	80	83	81	85	77	83	86	74	99	980	0	980	166	1,147
18	657.8 Insurance - General Liability	82	97	92	93	96	94	99	90	96	100	86	115	1,141	0	1,141	126	1,267
19	658.8 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	22	673	695	700	722
20	659.8 Insurance - Other	48	57	54	54	56	55	58	52	56	58	50	67	668	0	668	28	696
21	660.8 Advertising Expense	5	6	6	6	6	6	6	6	6	6	5	7	70	0	70	5	76
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,310	4,310
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	631	748	707	716	742	726	763	689	741	767	663	887	8,780	0	8,780	547	9,327
26	**TOTAL WATER A&G EXPENSES**	3,262	3,868	3,653	3,701	3,834	3,753	3,945	3,561	3,830	3,966	1,865	4,583	45,381	(2,878)	42,504	13,528	58,909

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	20,675	1,536	22,211
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	7,487	5,674	13,161
31	**TOTAL WATER A&G LABOR COSTS**	28,162	7,210	35,372

0334

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

Company: SSU / Clay / Keystone Heights

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	53,460	0	53,460	53,460	0	0	503	801	(126)	54,635	2,732	0	3,907	57,367
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	16,278	(6,100)	10,179	16,278	(6,100)	0	133	104	0	10,416	378	8,897	3,413	19,691
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	12,658	0	12,658	12,658	0	0	5	30	0	12,693	0	0	35	12,693
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	6,859	0	6,859	6,859	0	0	23	120	0	7,001	254	0	396	7,255
9 631.1-8 Contractual Services - Engr.	3	0	3	3	0	0	0	0	0	3	0	0	0	4
10 632.1-8 Contractual Services - Acct.	1,662	0	1,662	1,662	0	0	9	0	0	1,672	61	0	70	1,732
11 633.1-8 Contractual Services - Legal	676	0	676	676	0	0	16	0	0	692	25	0	41	717
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	1,833	0	1,833	1,833	0	0	25	0	0	1,858	67	0	92	1,926
14 641.1-8 Rental of Building/Real Prop.	422	0	422	422	0	0	0	143	0	565	21	0	163	586
15 642.1-8 Rental of Equipment	12	0	12	12	0	0	0	0	0	13	0	0	1	13
16 650.1-8 Transportation Expense	2,931	0	2,931	2,931	0	0	5	42	0	2,979	108	0	156	3,087
17 656.1-8 Insurance - Vehicle	980	0	980	980	0	0	26	100	0	1,106	40	0	166	1,147
18 657.1-8 Insurance - General Liability	1,141	0	1,141	1,141	0	0	24	58	0	1,223	44	0	126	1,267
19 658.1-8 Insurance - Workman's Comp.	22	1,775	1,796	22	1,775	0	0	8	0	1,804	65	0	1,848	1,869
20 659.1-8 Insurance - Other	668	0	668	668	0	0	3	0	0	672	24	0	28	696
21 660.1-8 Advertising Expense	70	0	70	70	0	0	3	0	0	73	3	0	5	76
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	4,310	0	0	0	4,310	0	0	4,310	4,310
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	1,792	0	1,792	1,792	0	0	0	116	0	1,908	0	0	116	1,908
25 675.1-8 Miscellaneous Expenses	8,960	0	8,960	8,960	0	0	142	117	0	9,220	335	0	594	9,555
26 TOTAL WATER O&M EXPENSES	110,532	(4,325)	106,207	110,532	(4,325)	4,310	918	1,840	(126)	112,946	4,162	8,897	15,474	126,005

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

0335

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

Company: SSU / Clay / Keystone Heights

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	25,869		25,869	25,869						25,869	1,293		1,293	27,163
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	6,809	(1,884)	4,925	6,809	(1,884)					4,925	179		(1,705)	5,104
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	12,302		12,302	12,302						12,302			0	12,302
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	5,082		5,082	5,082						5,082	184		184	5,266
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	1,026		1,026	1,026						1,026	37		37	1,063
14 641.1-6 Rental of Building/Real Prop.	100		100	100						100	4		4	104
15 642.1-6 Rental of Equipment	0		0	0						0	0		0	0
16 650.1-6 Transportation Expense	2,912		2,912	2,912						2,912	106		106	3,017
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	869	869	0	869					869	32		901	901
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	167		167	167						167	6		6	173
26 TOTAL WATER DIRECT O&M EXPENSES	54,371	(1,015)	53,356	54,371	(1,015)	0	0	0	0	53,356	1,845	0	830	55,201

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.

0336

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

Company: SSU / Clay / Keystone Heights

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	6,916		6,916	6,916				764	(67)	7,613	381		1,078	7,994
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	1,982	(665)	1,317	1,982	(665)			59		1,376	50		(556)	1,426
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				30		30			30	30
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	66		66	66				108		174	6		114	181
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	11		11	11				42		53	2		44	55
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	232	232	0	232			6		238	9		247	247
20 659.7 Insurance - Other	0		0	0				0		0	0		0	0
21 660.7 Advertising Expense	0		0	0				0		0	0		0	0
22 666.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
23 667.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
24 670.7 Bad Debt Expense	1,792		1,792	1,792				116		1,908			116	1,908
25 675.7 Miscellaneous Expenses	13		13	13				40		53	2		42	54
26 TOTAL WATER CUST ACCT EXPENSES	10,780	(433)	10,347	10,780	(433)	0	0	1,166	(67)	11,446	449	0	1,115	11,895

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

0337

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

Company: SSU / Clay / Keystone Heights

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	20,675		20,675	20,675			503	37	(61)	21,153	1,058		1,536	22,211
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	7,487	(3,551)	3,936	7,487	(3,551)		133	45		4,114	149	8,897	5,674	13,161
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	355		355	355			5	0		360			5	360
6 616.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
7 618.8 Chemicals	0		0	0			0	0		0	0		0	0
8 620.8 Materials and Supplies	1,711		1,711	1,711			23	12		1,745	63		98	1,808
9 631.8 Contractual Services - Engr.	3		3	3			0	0		3	0		0	4
10 632.8 Contractual Services - Acct.	1,662		1,662	1,662			9	0		1,672	61		70	1,732
11 633.8 Contractual Services - Legal	676		676	676			16	0		692	25		41	717
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	807		807	807			25	0		832	30		55	862
14 641.8 Rental of Building/Real Prop.	322		322	322			0	143		465	17		160	482
15 642.8 Rental of Equipment	12		12	12			0	0		13	0		1	13
16 650.8 Transportation Expense	9		9	9			5	0		14	1		6	14
17 656.8 Insurance - Vehicle	980		980	980			26	100		1,106	40		166	1,147
18 657.8 Insurance - General Liability	1,141		1,141	1,141			24	58		1,223	44		126	1,267
19 658.8 Insurance - Workman's Comp.	22	673	695	22	673		0	2		696	25		700	722
20 659.8 Insurance - Other	668		668	668			3	0		672	24		28	696
21 660.8 Advertising Expense	70		70	70			3	0		73	3		5	76
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		4,310	0	0		4,310			4,310	4,310
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	8,780		8,780	8,780			142	77		9,000	327		547	9,327
26 TOTAL WATER A&G EXPENSES	45,361	(2,878)	42,504	45,361	(2,878)	4,310	918	474	(61)	48,144	1,888	8,897	13,528	58,909

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.

0338

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

Company: SSU / Clay / Keystone Heights

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	39,630		53,460	13,830	34.90%	52,248	1,211	2.32%
2	603.1-8 Salaries & Wages - Officers, Etc.	1,210		0	(1,210)	-100.00%	1,595	(1,595)	-100.00%
3	604.1-8 Employee Pensions & Benefits	2,069		10,179	8,110	391.96%	2,728	7,451	273.15%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	15,755		12,658	(3,097)	-19.66%	20,771	(8,114)	-39.06%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	1,369		103	(1,266)	-92.45%	1,805	(1,702)	-94.27%
8	620.1-8 Materials and Supplies	2,379		6,859	4,480	188.31%	3,136	3,722	118.68%
9	631.1-8 Contractual Services - Engr.	176		3	(173)	-98.08%	232	(229)	-98.54%
10	632.1-8 Contractual Services - Acct.	1,587		1,662	75	4.75%	2,092	(430)	-20.55%
11	633.1-8 Contractual Services - Legal	322		676	354	109.93%	425	251	59.23%
12	634.1-8 Contractual Services - Mgmt. Fees	493		0	(493)	-100.00%	650	(650)	-100.00%
13	635.1-8 Contractual Services - Other	1,122		1,833	711	63.40%	1,479	354	23.94%
14	641.1-8 Rental of Building/Real Prop.	3,295		422	(2,873)	-87.18%	4,344	(3,922)	-90.28%
15	642.1-8 Rental of Equipment	563		12	(551)	-97.83%	742	(730)	-98.35%
16	650.1-8 Transportation Expense	3,932		2,931	(1,001)	-25.46%	5,184	(2,253)	-43.46%
17	656.1-8 Insurance - Vehicle	3,239		980	(2,259)	-69.73%	4,270	(3,290)	-77.04%
18	657.1-8 Insurance - General Liability	1,971		1,141	(830)	-42.11%	2,599	(1,458)	-56.09%
19	658.1-8 Insurance - Workman's Comp.	1,183		1,796	613	51.84%	1,560	237	15.17%
20	659.1-8 Insurance - Other	1,170		668	(502)	-42.90%	1,543	(874)	-56.69%
21	660.1-8 Advertising Expense	96		70	(26)	-26.62%	127	(56)	-44.34%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	1,531		0	(1,531)	-100.00%	2,018	(2,018)	-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	822		1,792	970	117.95%	1,084	708	65.31%
25	675.1-8 Miscellaneous Expenses	12,030		8,960	(3,070)	-25.52%	15,860	(6,900)	-43.51%
26	**TOTAL WATER O&M EXPENSES**	**95,944**		**106,207**	**10,263**	**10.70%**	**126,493**	**(20,286)**	**-16.04%**
27	**SUBTOTAL (less accts. 666 & 667)**	**94,413**		**106,207**	**11,794**	**12.49%**	**124,474**	**(18,268)**	**-17.20%**
28	**Average ERC's**	**1,067**		**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**138.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.84%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16402, 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 / Clay / Keystone Heights

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	12,156		25,869	13,713	112.81%	16,027	9,843	61.41%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			4,925	4,925	N.A.	0	4,925	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	14,830		12,302	(2,528)	-17.04%	19,552	(7,250)	-37.08%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	1,369		103	(1,266)	-92.45%	1,805	(1,702)	-94.27%
8	620.1-6 Materials and Supplies	2,378		5,082	2,704	113.70%	3,135	1,947	62.09%
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	70		1,026	956	1365.79%	92	934	1011.79%
14	641.1-6 Rental of Building/Real Prop.			100	100	N.A.	0	100	N.A.
15	642.1-6 Rental of Equipment	12		0	(12)	-100.00%	16	(16)	-100.00%
16	650.1-6 Transportation Expense	3,781		2,912	(869)	-22.99%	4,985	(2,073)	-41.59%
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.			869	869	N.A.	0	869	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	238		167	(71)	-29.81%	314	(147)	-46.76%
26	**TOTAL WATER O&M EXPENSES**	**34,834**		**53,356**	**18,522**	**53.17%**	**45,925**	**7,431**	**16.18%**
27	**SUBTOTAL (less accts. 666 & 667)**	**34,834**		**53,356**	**18,522**	**53.17%**	**45,925**	**7,431**	**13.93%**
28	**Average ERC's**	**1,067**		**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.84%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16402, 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 / Clay / Keystone Heights

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	19,125		6,916	(12,209)	-63.84%	25,214	(18,299)	-72.57%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			1,317	1,317	N.A.	0	1,317	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	1		66	65	6545.15%	1	65	4940.30%
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	66		11	(55)	-83.79%	87	(76)	-87.70%
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.			232	232	N.A.	0	232	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	822		1,792	970	117.95%	1,084	708	65.31%
25	675.7 Miscellaneous Expenses	41		13	(28)	-68.66%	54	(41)	-76.23%
26	**TOTAL WATER O&M EXPENSES**	**20,055**		**10,347**	**(9,708)**	**-48.41%**	**26,441**	**(16,094)**	**-60.87%**
27	**SUBTOTAL (less accts. 666 & 667)**	**20,055**		**10,347**	**(9,708)**	**-48.41%**	**26,441**	**(16,094)**	**-155.54%**
28	**Average ERC's**	**1,067**		**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.84%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16402, 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 / Clay / Keystone Heights

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	8,349		20,675	12,326	147.63%	11,007	9,667	87.82%
2	603.8 Salaries & Wages - Officers, Etc.	1,210		0	(1,210)	-100.00%	1,595	(1,595)	-100.00%
3	604.8 Employee Pensions & Benefits	2,069		3,936	1,867	90.26%	2,728	1,209	44.31%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	925		355	(570)	-61.57%	1,220	(864)	-70.85%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			1,711	1,711	N.A.	0	1,711	N.A.
9	631.8 Contractual Services - Engr.	176		3	(173)	-98.08%	232	(229)	-98.54%
10	632.8 Contractual Services - Acct.	1,587		1,662	75	4.75%	2,092	(430)	-20.55%
11	633.8 Contractual Services - Legal	322		676	354	109.93%	425	251	59.23%
12	634.8 Contractual Services - Mgmt. Fees	493		0	(493)	-100.00%	650	(650)	-100.00%
13	635.8 Contractual Services - Other	1,052		807	(245)	-23.29%	1,387	(580)	-41.82%
14	641.8 Rental of Building/Real Prop.	3,295		322	(2,973)	-90.22%	4,344	(4,022)	-92.58%
15	642.8 Rental of Equipment	551		12	(539)	-97.78%	726	(714)	-98.32%
16	650.8 Transportation Expense	85		9	(76)	-89.87%	112	(103)	-92.31%
17	656.8 Insurance - Vehicle	3,239		980	(2,259)	-69.73%	4,270	(3,290)	-77.04%
18	657.8 Insurance - General Liability	1,971		1,141	(830)	-42.11%	2,599	(1,458)	-56.09%
19	658.8 Insurance - Workman's Comp.	1,183		695	(488)	-41.26%	1,560	(865)	-55.46%
20	659.8 Insurance - Other	1,170		668	(502)	-42.90%	1,543	(874)	-56.69%
21	660.8 Advertising Expense	96		70	(26)	-26.62%	127	(56)	-44.34%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,531		0	(1,531)	-100.00%	2,018	(2,018)	-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	11,751		8,780	(2,971)	-25.28%	15,493	(6,712)	-43.33%
26	**TOTAL WATER O&M EXPENSES**	**41,055**		**42,504**	**1,449**	**3.53%**	**54,127**	**(11,623)**	**-21.47%**
27	**SUBTOTAL (less accts. 666 & 667)**	**39,524**		**42,504**	**2,980**	**7.54%**	**52,109**	**(9,605)**	**-22.60%**
28	**Average ERC's**	**1,067**		**1,132**	**65**	**6.09%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**31.84%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16402, 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 / Clay / Keystone Heights
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	1,211	2.32%	
2	603.1-S Salaries & Wages - Officers, Etc.	(1,595)	-100.00%	
3	604.1-S Employee Pensions & Benefits	7,451	273.15%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(8,114)	-39.06%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(1,702)	-94.27%	
8	620.1-S Materials and Supplies	3,722	118.68%	
9	631.1-S Contractual Services - Engr.	(229)	-98.54%	
10	632.1-S Contractual Services - Acct.	(430)	-20.55%	
11	633.1-S Contractual Services - Legal	251	59.23%	
12	634.1-S Contractual Services - Mgmt. Fees	(850)	-100.00%	
13	635.1-S Contractual Services - Other	354	23.94%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(3,922)	-90.28%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(730)	-98.35%	
16	650.1-S Transportation Expense	(2,253)	-43.46%	
17	656.1-S Insurance - Vehicle	(3,290)	-77.04%	
18	657.1-S Insurance - General Liability	(1,458)	-56.09%	
19	658.1-S Insurance - Workman's Comp.	237	15.17%	
20	659.1-S Insurance - Other	(874)	-58.69%	
21	660.1-S Advertising Expense	(56)	-44.34%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(2,018)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	708	65.31%	
25	675.1-S Miscellaneous Expenses	(6,900)	-43.51%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(20,286)	-16.04%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Clay / Keystone Heights

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 / Clay / Keystone Heights

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	$17,241
50	Total Projected Rate Case Expense	1,772,200	17,241
52	**Annual Amortization Over 4 Years**	**$443,050**	**$4,310**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	983
57	% of Total	100%	0.9728%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

Company: SSU / Clay / Keystone Heights

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 / Clay / Keystone Heights

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 / Clay / Keystone Heights

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-16 (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	2,773	40	2.50%	69	0	69
4	339.1 Other Plant & Misc.	705	25	4.00%	28	0	28
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	436	0	N.A.	0	0	0
7	304.2 Structures & Improvements	20,017	33	3.03%	607	0	607
8	305.2 Collect. & Impound.	26,230	50	2.00%	525	0	525
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	8,149	30	3.33%	272	0	272
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	471	35	2.86%	13	0	13
13	310.2 Power Generation Eq.	7,037	20	5.00%	352	0	352
14	311.2 Pumping Equipment	125,675	20	5.00%	6,284	0	6,284
15	339.2 Other Plant & Misc.	(104)	25	4.00%	(4)	0	(4)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	50	0	N.A.	0	0	0
18	304.3 Structures & Improvements	19,773	33	3.03%	599	0	599
19	320.3 Water Treatment Eq.	75,485	22	4.55%	3,431	0	3,431
20	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	15	0	N.A.	0	0	0
23	304.4 Structures & Improvements	5	33	3.03%	0	0	0
24	330.4 Distr. Reservlors	34,781	37	2.70%	940	0	940
25	331.4 Transm. & Distribution	582,461	43	2.33%	13,546	0	13,546
26	333.4 Services	33,894	40	2.50%	847	0	847
27	334.4 Meters & Meter Installation	77,672	20	5.00%	3,884	0	3,884
28	335.4 Hydrants	44,235	45	2.22%	983	0	983
29	339.4 Other Plant & Misc.	1,338	25	4.00%	54	0	54
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	5,163	0	N.A.	0	0	0
32	304.5 Structures & Improvements	25,639	40	2.50%	641	0	641
33	340.5 Office Furniture & Equipment	13,155	15	6.67%	877	0	877
34	340.51 Computer Equipment	20,324	6	16.67%	3,387	0	3,387
35	341.5 Transportation Equipment	17,471	6	16.67%	2,912	0	2,912
36	342.5 Stores Equipment	143	18	5.56%	8	0	8
37	343.5 Tools, Shop & Garage	6,620	16	6.25%	414	0	414
38	344.5 Laboratory Equipment	1,466	15	6.67%	98	0	98
39	345.5 Power Operated Equipment	8,631	12	8.33%	719	0	719
40	346.5 Communication Equipment	2,723	10	10.00%	272	0	272
41	347.5 Miscellaneous Equipment	923	15	6.67%	62	0	62
42	348.5 Other Tangible Plant	721	10	10.00%	72	0	72
43							
44	**INTANGIBLE PLANT**	3,478		2.80%	98	0	98
45	**SUPPLY & PUMPING**	187,911		4.28%	8,048	0	8,048
46	**WATER TREATMENT PLANT**	95,308		4.23%	4,030	0	4,030
47	**TRANSM. & DISTRIBUTION**	774,401		2.62%	20,253	0	20,253
48	**GENERAL PLANT**	102,980		9.19%	9,462	0	9,462
49							
51	**TOTAL DEPRECIATION EXPENSE**	1,164,078		3.60%	41,891	0	41,891
52	**AMORTIZATION OF CIAC**				(4,617)	0	(4,617)
53	**NON-USED AND USEFUL**				(4,146)	0	(4,146)
54	**NET DEPRECIATION EXPENSE - WATER**				33,128	0	33,128

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Clay / Keystone Heights

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	4.10%	0	0	0
2 Line/Main Extension Fees	27,797	2.32%	645	0	645
3 Meter Installation Fees	64,595	5.00%	3,230	0	3,230
4 Contributed Lines	31,949	2.32%	742	0	742
5 Cont. Prty. Other Than Lines	0	3.06%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	124,341		4,617	0	4,617

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 / Clay / Keystone Heights

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

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	20,017	607	3.03%
3	305.2 Collect. & Impound.	26,230	525	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	8,149	272	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	471	13	2.86%
8	310.2 Power Generation Eq.	7,037	352	5.00%
9	311.2 Pumping Equipment	125,675	6,284	5.00%
10	339.2 Other Plant & Misc.	(104)	(4)	4.00%
11	304.3 Structures & Improvements	19,773	599	3.03%
12	320.3 Water Treatment Eq.	75,485	3,431	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	34,781	940	2.70%
15	**COMPOSITE RATE**	317,514	13,018	**4.10%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	5	0	3.03%
18	331.4 Transm. & Distribution	582,461	13,546	2.33%
19	335.4 Hydrants	44,235	983	2.22%
20	339.4 Other Plant & Misc.	1,338	54	4.00%
21	**COMPOSITE RATE**	628,039	14,582	**2.32%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	77,672	3,884	5.00%
24	**COMPOSITE RATE**	77,672	3,884	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	33,894	847	2.50%
27	**COMPOSITE RATE**	33,894	847	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	317,514	13,018	4.10%
30	Line / Main Extension Fees & Contri. lines (Line 21)	628,039	14,582	2.32%
31	Meter Installation Fees (Line 24)	77,672	3,884	5.00%
32	Service Installation Fees (Line 27)	33,894	847	2.50%
33	**COMPOSITE RATE**	1,057,120	32,331	**3.06%**

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 / Clay / Keystone Heights
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	69	0	69	0.00%	0
4 339.1 Other Plant & Misc.	28	0	28	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	607	0	607	0.00%	0
8 305.2 Collect. & Impound.	525	0	525	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	272	0	272	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	13	0	13	0.00%	0
13 310.2 Power Generation Eq.	352	0	352	0.00%	0
14 311.2 Pumping Equipment	6,284	0	6,284	0.00%	0
15 339.2 Other Plant & Misc.	(4)	0	(4)	0.00%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0.00%	0
18 304.3 Structures & Improvements	599	0	599	0.00%	0
19 320.3 Water Treatment Eq.	3,431	0	3,431	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	940	0	940	3.34%	31
25 331.4 Transm. & Distribution	13,546	688	12,858	32.00%	4,114
26 333.4 Services	847	0	847	0.00%	0
27 334.4 Meters & Meter Insallation	3,884	0	3,884	0.00%	0
28 335.4 Hydrants	983	52	931	0.00%	0
29 339.4 Other Plant & Misc.	54	2	52	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	641	0	641	0.00%	0
33 340.5 Office Furniture & Equipment	877	0	877	0.00%	0
34 340.51 Computer Equipment	3,387	0	3,387	0.00%	0
35 341.5 Transportation Equipment	2,912	0	2,912	0.00%	0
36 342.5 Stores Equipment	8	0	8	0.00%	0
37 343.5 Tools, Shop & Garage	414	0	414	0.00%	0
38 344.5 Laboratory Equipment	98	0	98	0.00%	0
39 345.5 Power Operated Equipment	719	0	719	0.00%	0
40 346.5 Communication Equipment	272	0	272	0.00%	0
41 347.5 Miscellaneous Equipment	62	0	62	0.00%	0
42 348.5 Other Tangible Plant	72	0	72	0.00%	0
43					
44 **INTANGIBLE PLANT**	98	0	98		0
45 **SUPPLY & PUMPING**	8,048	0	8,048		0
46 **WATER TREATMENT PLANT**	4,030	0	4,030		0
47 **TRANSM. & DISTRIBUTION**	20,253	742	19,511		4,146
48 **GENERAL PLANT**	9,462	0	9,462		0
49					
51 **TOTAL**	41,891	742	41,149		4,146
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				10.08%	

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

Present Income - Interim / Final

Company: SSU / Clay / Keystone Heights
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:	9,729	(119)	9,609	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	9,729	(65)	9,664		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	4,614	4,614		
6		0	0	0		
7	TOTAL	0	4,614	4,614		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		11,248	0	11,248		
11		0	0	0		
12	TOTAL	11,248	0	11,248		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	20,977	4,494	25,471		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	20,977	4,549	25,525		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 / Clay / Keystone Heights
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	216,194	(2,651)	213,543	216,194	(1,436)	214,758	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	110,532	(4,325)	106,207	110,532	15,474	126,005	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	33,128	0	33,128	33,128	0	33,128	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	20,977	4,549	25,525	20,977	4,549	25,525	B-15 (W)	-
8	Pre Tax Operating Expenses	164,636	224	164,860	164,636	20,022	184,659	-	-
9	**TOTAL PRE-TAX INCOME**	**51,558**	**(2,875)**	**48,683**	**51,558**	**(21,458)**	**30,099**	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	51,558	(2,875)	48,683	51,558	(21,459)	30,099	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	676,221	(8,713)	667,508	676,221	(6,238)	669,982	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	39,221	(505)	38,715	39,221	(362)	38,859	-	-
17	Total Taxable Income	12,337	(2,370)	9,967	12,337	(21,097)	(8,760)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	**4,643**	**(892)**	**3,751**	**4,643**	**(7,939)**	**(3,296)**	-	-
20	Less:								
21	Parent Debt Adjustment	2,463	0	2,463	2,463	0	2,463	C-9 (W)	-
22	Investment Tax Credit	490	0	490	490	0	490	C-8 (W)	-
23	**TOTAL INCOME TAXES**	**1,690**	**(892)**	**799**	**1,690**	**(7,939)**	**(6,248)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Clay / Keystone Heights

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. (%)	10.08%	0.00%	10.08%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Kingswood - 1701

Brevard County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Brevard / Kingswood
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	13,781	(291)	13,490	A-5 (W)
2	Utility Land & Land Rights	1,407	0	1,407	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(7,057)	(26)	(7,083)	A-9 (W)
6	CIAC	(140)	0	(140)	A-12 (W)
7	Accumulated Amortization of CIAC	4	0	4	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	(13)	0	(13)	C-7 (W)
12	Working Capital Allowance	1,636	123	1,760	A-17 (W)
13	**TOTAL WATER RATE BASE**	9,618	(194)	9,424	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Brevard / Kingswood
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	13,781	(291)	13,490	A-5 (W)
2	Utility Land & Land Rights	1,407	0	1,407	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work In Progress	0	0	0	-
5	Accumulated Depreciation	(7,057)	(26)	(7,083)	A-9 (W)
6	CIAC	(140)	0	(140)	A-12 (W)
7	Accumulated Amortization of CIAC	4	0	4	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	(13)	0	(13)	C-7 (W)
12	Working Capital Allowance	1,636	(33)	1,603	A-17 (W)
13	TOTAL WATER RATE BASE	9,618	(350)	9,268	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Brevard / Kingswood

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.	(583)	0	(291)	A-5 (W)
3					
4	2.				
5					
6					
7		(583)	0	(291)	
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.	54	54	54	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(159)	(79)	
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		54	(105)	(26)	
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 / Brevard / Kingswood

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).	(33)	(33)	(33)	A-17 (W)
38					
39	2.				
40					
41					
42		(33)	(33)	(33)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	123	123	123	A-17 (W)
45					
46	2.				
47					
48					
49		123	123	123	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(562)	(138)	(350)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(406)	18	(194)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Kingswood

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 19505 ENDED 06/30/87**	5,377
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 / Brevard / Kingswood

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**	5,377
7	1987 Additions	1,839
8	1987 Retirements	46
9	1987 Adjustments	0
10	1987 Net Additions	1,793
11	**12/31/87 BALANCE**	7,170
12	1988 Additions	3,207
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,207
16	**12/31/88 BALANCE**	10,377
17	1989 Additions	1,721
18	1989 Retirements	293
19	1989 Adjustments	0
20	1989 Net Additions	1,428
21	**12/31/89 BALANCE**	11,805
22	1990 Additions (A/C 101)	(320)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(320)
27	**12/31/90 BALANCE**	11,485
28	1990 General Plant Reallocation Adjustments *	3,441
29	**12/31/90 ADJUSTED BALANCE**	14,926
30	1991 Additions (A/C 101)	524
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	524
35	**12/31/91 BALANCE**	15,450

* 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 / Brevard / Kingswood

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	583	(583)	0	(0)	(583)	0	0	291	(291)	0
3 302.1 Franchises	502	75	0	577	0	0	577	540	0	540
4 339.1 Other Plant & Misc.	46	0	0	46	0	0	46	46	0	46
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	16	0	0	16	0	0	16	16	0	16
7 304.2 Structures & Improvements	691	0	0	691	0	0	691	691	0	691
8 305.2 Collect. & Impound.	5	0	0	5	0	0	5	5	0	5
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	563	0	0	563	0	0	563	563	0	563
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.	6	0	0	6	0	0	6	6	0	6
14 311.2 Pumping Equipment	479	0	0	479	0	0	479	479	0	479
15 339.2 Other Plant & Misc.	(7)	0	0	(7)	0	0	(7)	(7)	0	(7)
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	81	0	0	81	0	0	81	81	0	81
19 320.3 Water Treatment Eq.	156	0	0	156	0	0	156	156	0	156
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	1,059	0	0	1,059	0	0	1,059	1,059	0	1,059
23 304.4 Structures & Improvements	164	0	0	164	0	0	164	164	0	164
24 330.4 Distr. Reservoirs	363	0	0	363	0	0	363	363	0	363
25 331.4 Transm. & Distribution	2,237	0	0	2,237	0	0	2,237	2,237	0	2,237
26 333.4 Services	359	0	0	359	0	0	359	359	0	359
27 334.4 Meters & Meter Insallation	1,227	526	0	1,753	0	0	1,753	1,490	0	1,490
28 335.4 Hydrants	32	0	0	32	0	0	32	32	0	32
29 339.4 Other Plant & Misc.	2	0	0	2	0	0	2	2	0	2
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	337	(11)	0	325	0	0	325	331	0	331
32 304.5 Structures & Improvements	1,623	40	0	1,663	0	0	1,663	1,643	0	1,643
33 340.5 Office Furniture & Equipme	836	14	0	850	0	0	850	843	0	843
34 340.51 Computer Equipment	1,102	400	0	1,503	0	0	1,503	1,303	0	1,303
35 341.5 Transportation Equipment	1,078	83	0	1,161	0	0	1,161	1,120	0	1,120
36 342.5 Stores Equipment	8	2	0	10	0	0	10	9	0	9
37 343.5 Tools, Shop & Garage	428	(8)	0	420	0	0	420	424	0	424
38 344.5 Laboratory Equipment	91	6	0	97	0	0	97	94	0	94
39 345.5 Power Operated Equipment	578	(50)	0	528	0	0	528	553	0	553
40 346.5 Communication Equipment	168	13	0	181	0	0	181	175	0	175
41 347.5 Miscellaneous Equipment	52	13	0	66	0	0	66	59	0	59
42 348.5 Other Tangible Plant	45	2	0	47	0	0	47	46	0	46
43										
44 **INTANGIBLE PLANT**	1,131	(508)	0	623	(583)	0	623	877	(291)	586
45 **SUPPLY & PUMPING**	1,767	0	0	1,767	0	0	1,767	1,767	0	1,767
46 **WATER TREATMENT PLANT**	238	0	0	238	0	0	238	238	0	238
47 **TRANSM. & DISTRIBUTION**	5,443	526	0	5,969	0	0	5,969	5,706	0	5,706
48 **GENERAL PLANT**	6,347	505	0	6,853	0	0	6,853	6,600	0	6,600
49										
50 **TOTAL PLANT IN SERVICE**	14,926	524	0	15,450	(583)	0	15,450	15,188	(291)	14,896
51 **LAND & LAND RIGHTS**	1,413	(11)	0	1,401	0	0	1,401	1,407	0	1,407
52 **TOTAL PIS LESS LAND**	13,513	535	0	14,048	(583)	0	14,048	13,781	(291)	13,490

*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 / Brevard / Kingswood

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	540	0	0	540	0%	0
4	339.1 Other Plant & Misc.	46	0	0	46	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	16	0	0	16	0%	0
7	304.2 Structures & Improvements	691	0	0	691	0%	0
8	305.2 Collect. & Impound.	5	0	0	5	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	563	0	0	563	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.	6	0	0	6	0%	0
14	311.2 Pumping Equipment	479	0	0	479	0%	0
15	339.2 Other Plant & Misc.	(7)	0	0	(7)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	0	1	0%	0
18	304.3 Structures & Improvements	81	0	0	81	0%	0
19	320.3 Water Treatment Eq.	156	0	0	156	0%	0
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	1,059	0	0	1,059	0%	0
23	304.4 Structures & Improvements	164	0	0	164	0%	0
24	330.4 Distr. Reservoirs	363	0	0	363	0%	0
25	331.4 Transm. & Distribution	2,237	0	0	2,237	0%	0
26	333.4 Services	359	0	0	359	0%	0
27	334.4 Meters & Meter Insallation	1,490	0	0	1,490	0%	0
28	335.4 Hydrants	32	0	0	32	0%	0
29	339.4 Other Plant & Misc.	2	0	0	2	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	331	0	0	331	0%	0
32	304.5 Structures & Improvements	1,643	0	0	1,643	0%	0
33	340.5 Office Furniture & Equipment	843	0	0	843	0%	0
34	340.51 Computer Equipment	1,303	0	0	1,303	0%	0
35	341.5 Transportation Equipment	1,120	0	0	1,120	0%	0
36	342.5 Stores Equipment	9	0	0	9	0%	0
37	343.5 Tools, Shop & Garage	424	0	0	424	0%	0
38	344.5 Laboratory Equipment	94	0	0	94	0%	0
39	345.5 Power Operated Equipment	553	0	0	553	0%	0
40	346.5 Communication Equipment	175	0	0	175	0%	0
41	347.5 Miscellaneous Equipment	59	0	0	59	0%	0
42	348.5 Other Tangible Plant	46	0	0	46	0%	0
43							
44	**INTANGIBLE PLANT**	586	0	0	586		0
45	**SUPPLY & PUMPING**	1,767	0	0	1,767		0
46	**WATER TREATMENT PLANT**	238	0	0	238		0
47	**TRANSM. & DISTRIBUTION**	5,706	0	0	5,706		0
48	**GENERAL PLANT**	6,600	0	0	6,600		0
49							
50	**TOTAL PLANT IN SERVICE**	14,896	0	0	14,896		0
51	**LAND & LAND RIGHTS**	1,407	0	0	1,407		0
52	**TOTAL PIS LESS LAND**	13,490	0	0	13,490		0
53		**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Brevard / Kingswood
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 / Brevard / Kingswood

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 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 19505 ENDED 06/30/87**	4,319
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 / Brevard / Kingswood

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**	4,319
7	1987 Additions	18
8	1987 Retirements	46
9	1987 Adjustments	0
10	1987 Net Additions	(28)
11	**12/31/87 BALANCE**	4,291
12	1988 Additions	157
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	157
16	**12/31/88 BALANCE**	4,448
17	1989 Additions	351
18	1989 Retirements	114
19	1989 Adjustments	0
20	1989 Net Additions	237
21	**12/31/89 BALANCE**	4,685
22	1990 Additions	672
23	1990 Retirements	0
24	1990 Adjustments	(109)
25	1990 Net Additions	563
26	**12/31/90 BALANCE**	5,248
27	1990 General Plant Reallocation Adjustments *	1,386
28	**12/31/90 ADJUSTED BALANCE**	6,634
29	1991 Additions	847
30	1991 Retirements	0
31	1991 Adjustments	105
32	1991 Net Additions	952
33	**12/31/91 BALANCE**	7,586

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Brevard / Kingswood
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	54	0	54	(54)	(54)	(0)	54	(54)	(0)
3 302.1 Franchises	110	13	123	0	0	123	116	0	116
4 339.1 Other Plant & Misc.	3	2	5	0	0	5	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	55	21	76	0	0	76	66	0	66
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	508	19	527	0	0	527	517	0	517
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	1	0	2	0	0	2	2	0	2
13 310.2 Power Generation Eq.	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment	366	24	390	0	0	390	378	0	378
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	5	2	7	0	0	7	6	0	6
19 320.3 Water Treatment Eq.	48	7	55	0	0	55	51	0	51
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	164	5	169	0	0	169	167	0	167
24 330.4 Distr. Reservlors	306	10	316	0	0	316	311	0	311
25 331.4 Transm. & Distribution	1,828	52	1,880	0	0	1,880	1,854	0	1,854
26 333.4 Services	306	9	315	0	0	315	310	0	310
27 334.4 Meters & Meter Insallation	803	75	877	0	0	877	840	0	840
28 335.4 Hydrants	2	1	3	0	0	3	2	0	2
29 339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
30 GENERAL PLANT									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	215	41	256	0	0	256	235	0	235
33 340.5 Office Furniture & Equipment	270	56	326	0	0	326	298	0	298
34 340.51 Computer Equipment	138	217	356	0	159	514	247	79	326
35 341.5 Transportation Equipment	682	187	869	0	0	869	775	0	775
36 342.5 Stores Equipment	3	1	3	0	0	3	3	0	3
37 343.5 Tools, Shop & Garage	194	27	220	0	0	220	207	0	207
38 344.5 Laboratory Equipment	41	6	47	0	0	47	44	0	44
39 345.5 Power Operated Equipment	442	46	488	0	0	488	465	0	465
40 346.5 Communication Equipment	65	17	82	0	0	82	73	0	73
41 347.5 Miscellaneous Equipment	9	4	13	0	0	13	11	0	11
42 348.5 Other Tangible Plant	18	5	23	0	0	23	21	0	21
43									
44 INTANGIBLE PLANT	166	15	182	(54)	(54)	128	174	(54)	120
45 SUPPLY & PUMPING	931	64	995	0	0	995	963	0	963
46 WATER TREATMENT PLANT	53	10	62	0	0	62	58	0	58
47 TRANSM. & DISTRIBUTION	3,409	151	3,560	0	0	3,560	3,484	0	3,484
48 GENERAL PLANT	2,076	606	2,682	0	159	2,841	2,379	79	2,458
49									
50 TOTAL WATER ACCUM. DEP.	6,634	847	7,481	(54)	105	7,586	7,057	26	7,083

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Brevard / Kingswood

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	116	0	116	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	66	0	66	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	517	0	517	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	2	0	2	0%	0
13 310.2 Power Generation Eq.	0	0	0	0%	0
14 311.2 Pumping Equipment	378	0	378	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	6	0	6	0%	0
19 320.3 Water Treatment Eq.	51	0	51	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	167	0	167	0%	0
24 330.4 Distr. Reservlors	311	0	311	0%	0
25 331.4 Transm. & Distribution	1,854	0	1,854	0%	0
26 333.4 Services	310	0	310	0%	0
27 334.4 Meters & Meter Insallation	840	0	840	0%	0
28 335.4 Hydrants	2	0	2	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0%	0
30 GENERAL PLANT					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	235	0	235	0%	0
33 340.5 Office Furniture & Equipment	298	0	298	0%	0
34 340.51 Computer Equipment	326	0	326	0%	0
35 341.5 Transportation Equipment	775	0	775	0%	0
36 342.5 Stores Equipment	3	0	3	0%	0
37 343.5 Tools, Shop & Garage	207	0	207	0%	0
38 344.5 Laboratory Equipment	44	0	44	0%	0
39 345.5 Power Operated Equipment	465	0	465	0%	0
40 346.5 Communication Equipment	73	0	73	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	120	0	120		0
45 SUPPLY & PUMPING	963	0	963		0
46 WATER TREATMENT PLANT	58	0	58		0
47 TRANSM. & DISTRIBUTION	3,484	0	3,484		0
48 GENERAL PLANT	2,458	0	2,458		0
49					
50 TOTAL	7,083	0	7,083		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 / Brevard / Kingswood

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 19505 ENDED 06/30/87**	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 / Brevard / Kingswood

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**	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	140
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	140
26	**12/31/90 BALANCE**	140
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	140

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

Company: SSU / Brevard / Kingswood
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	140	0	140	0	0	140	140	0	140
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**	140	0	140	0	0	140	140	0	140

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Brevard / Kingswood

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 19505 ENDED 06/30/87**	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 / Brevard / Kingswood

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**	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	1
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1
26	**12/31/90 BALANCE**	1
27	1991 Additions	7
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	7
31	**12/31/91 BALANCE**	8

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Brevard / Kingswood

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	7	8	0	0	8	4	0	4
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	7	8	0	0	8	4	0	4

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Brevard / Kingswood

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 / Brevard / Kingswood

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 / Brevard / Kingswood

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 / Brevard / Kingswood
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	13,092	(265)	12,826	13,092	985	14,077	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	1,636	(33)	1,603	1,636	123	1,760	

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 / Brevard / Kingswood

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

Kingswood - 1701

Brevard County (SSU)

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

Company: SSU / Brevard / Kingswood
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	12,685	147	12,832	3,903	16,735	30.41%	B-4, B-3 (W)
3 *Other Revenues*	460	300	760	0	760		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**13,145**	**447**	**13,592**	**3,903**	**17,495**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	13,092	985	14,077	0	14,077		B-5 (W)
6 Depreciation, net of CIAC Amort.	840	0	840	0	840		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	715	313	1,028	176	1,203		B-15, B-3 (W)
9 *Provision For Income Taxes*	(802)	(316)	(1,118)	1,402	285		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**13,844**	**982**	**14,826**	**1,578**	**16,404**		
11 **NET OPERATING INCOME:**	(699)	(535)	(1,234)	2,324	1,090		
12 **RATE BASE**	9,618		9,424		9,424		A-1 (W)
13 **RATE OF RETURN**	-7.27%		-13.10%		11.57%		D-1 (W)

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

Company: SSU / Brevard / Kingswood
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	12,685	147	12,832	2,812	15,644	21.91%	B-4, B-3 (W)
3 Other Revenues	460	0	460	0	460		B-4 (W)
4 **TOTAL OPERATING REVENUES**	13,145	147	13,292	2,812	16,104		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	13,092	(265)	12,826	0	12,826		B-5 (W)
6 Depreciation, net of CIAC Amort.	840	0	840	0	840		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	715	299	1,014	127	1,141		B-15, B-3 (W)
9 Provision For Income Taxes	(802)	45	(757)	1,010	254		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	13,844	79	13,923	1,137	15,060		
11 **NET OPERATING INCOME:**	(699)	68	(631)	1,675	1,044		
12 **RATE BASE**	9,618		9,268		9,268		A-1 (W)
13 **RATE OF RETURN**	-7.27%		-6.81%		11.26%		D-1 (W)

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

Company: SSU / Brevard / Kingswood
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	9,268		9,424		A-1 (W)	-
5	Required Income (L3 x L4)	1,044		1,090		-	-
6	Adjusted Income under Present Rates	(631)		(1,234)		B-1 (W)	-
7	*Income Deficiency (L5 - L6)*	1,675		2,324		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	2,685		3,727		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	2,812		3,903		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	2,685		3,727		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	***INCOME TAX INCREASE (L13 x L14)***	1,010		1,402		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	127		176		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	1,675		2,324			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 / Brevard / Kingswood

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.	147	447	B-4 (W)
3				
4	2.			
5				
6				
7		147	447	
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.	(265)	(265)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		276	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		59	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		105	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.		248	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		570	B-5 (W)
22				
23				
24		(265)	985	
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.	7	20	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	293	293	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		299	313	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	45	(316)	B-16 (W)
48				
49	2.			
50				
51				
52		45	(316)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	68	(535)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Brevard / Kingswood
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	12,688	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	12,688	144	12,832
9 OTHER WATER SALES:			
10 462.1 Public Fire Protection	0	0	
11 462.2 Private Fire Protection	0	0	
12 464 Other Sales - Public Authorities	0	0	
13 465 Irrigation Customers	0	0	
14 466 Sales for Resale	0	0	
15 467 Interdepartmental Sales	0	0	
475 Unbilled Revenues	(2)	0	
16 SUBTOTAL OTHER WATER SALES	(2)	2	0
17 TOTAL WATER SALES	12,685	147	12,832
18 OTHER WATER REVENUES:			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	460	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	460	300	760
25 GRAND TOTAL WATER OPERATING REVENUES (INTERIM)	13,145	147	13,292
26 GRAND TOTAL WATER OPERATING REVENUES (FINAL)	13,145	447	13,592

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 / Brevard / Kingswood

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	3,390	249	3,638	1,621	81	1,703	443	69	512	1,325	98	1,423
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,023	231	1,255	416	(97)	320	127	(36)	91	480	364	843
4	610	Purchased Water	7,287	0	7,287	7,287	0	7,287	0	0	0	0	0	0
5	615	Purchased Power	32	2	35	9	0	9	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	0	0	0	0	0	0	0	0	0	0	0	0
8	620	Materials and Supplies	257	19	276	143	5	149	4	7	12	110	6	116
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	107	4	111	0	0	0	0	0	0	107	4	111
11	633	Contractual Services - Legal	43	3	46	0	0	0	0	0	0	43	3	46
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	60	4	63	8	0	8	0	0	0	52	4	55
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	8	3	11	6	0	7	1	3	4	1	0	1
17	656	Insurance - Vehicle	63	11	73	0	0	0	0	0	0	63	11	73
18	657	Insurance - General Liability	73	8	81	0	0	0	0	0	0	73	8	81
19	658	Insurance - Workman's Comp.	1	117	119	0	56	56	0	16	16	1	45	46
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	276	276	0	0	0	0	0	0	0	276	276
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	115	7	122	0	0	0	115	7	122	0	0	0
25	675	Miscellaneous Expenses	564	38	601	0	0	0	1	3	3	563	35	598
26		TOTAL WATER O&M EXPENSES	13,092	985	14,077	9,492	47	9,539	691	71	762	2,908	867	3,775
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	3,390	249	3,638	1,621	81	1,703	443	69	512	1,325	98	1,423
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,023	231	1,255	416	(97)	320	127	(36)	91	480	364	843
31		TOTAL WATER LABOR COSTS	4,413	480	4,893	2,038	(15)	2,023	570	33	604	1,805	462	2,267

0388

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

Company: SSU / Brevard / Kingswood

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.	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	3,390	0	3,390	1,621	0	1,621	443	0	443	1,325	0	1,325
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	1,023	(378)	645	416	(108)	309	127	(43)	84	480	(228)	252
4	610	Purchased Water	7,287	0	7,287	7,287	0	7,287	0	0	0	0	0	0
5	615	Purchased Power	32	0	32	9	0	9	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	0	0	0	0	0	0	0	0	0	0	0	0
8	620	Materials and Supplies	257	0	257	143	0	143	4	0	4	110	0	110
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	107	0	107	0	0	0	0	0	0	107	0	107
11	633	Contractual Services - Legal	43	0	43	0	0	0	0	0	0	43	0	43
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	60	0	60	8	0	8	0	0	0	52	0	52
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	8	0	8	6	0	6	1	0	1	1	0	1
17	656	Insurance - Vehicle	63	0	63	0	0	0	0	0	0	63	0	63
18	657	Insurance - General Liability	73	0	73	0	0	0	0	0	0	73	0	73
19	658	Insurance - Workman's Comp.	1	113	114	0	54	54	0	15	15	1	43	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	115	0	115	0	0	0	115	0	115	0	0	0
25	675	Miscellaneous Expenses	564	0	564	0	0	0	1	0	1	563	0	563
26		**TOTAL WATER O&M EXPENSES**	**13,092**	**(265)**	**12,826**	**9,492**	**(53)**	**9,439**	**691**	**(28)**	**663**	**2,908**	**(184)**	**2,724**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	3,390	0	3,390	1,621	0	1,621	443	0	443	1,325	0	1,325
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	1,023	(378)	645	416	(108)	309	127	(43)	84	480	(228)	252
31		**TOTAL WATER LABOR COSTS**	**4,413**	**(378)**	**4,035**	**2,038**	**(108)**	**1,930**	**570**	**(43)**	**528**	**1,805**	**(228)**	**1,577**

0389

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Brevard / Kingswood
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	126	165	155	300	328	247	243	252	318	348	398	511	3,390	0	3,390	249	3,638
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	75	57	56	86	95	77	75	83	95	102	117	104	1,023	(378)	645	231	1,255
4 610.1-8 Purchased Water	607	607	607	607	607	607	607	607	607	607	607	607	7,287	0	7,287	0	7,287
5 615.1-8 Purchased Power	2	2	2	2	2	2	2	2	2	6	2	8	32	0	32	2	35
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	0	25	20	133	10	9	10	9	10	10	9	14	257	0	257	19	276
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	107	0	107	4	111
11 633.1-8 Contractual Services - Legal	3	4	3	4	4	4	4	3	4	4	3	4	43	0	43	3	46
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	4	4	4	4	4	4	4	4	4	5	4	13	60	0	60	4	63
14 641.1-8 Rental of Building/Real Prop.	1	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	(0)	1	0	0	1	0	2	(0)	3	1	1	(0)	8	0	8	3	11
17 656.1-8 Insurance - Vehicle	5	5	5	5	5	5	5	5	5	5	5	6	63	0	63	11	73
18 657.1-8 Insurance - General Liability	5	6	6	6	6	6	6	6	6	6	6	7	73	0	73	8	81
19 658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	113	114	117	119
20 659.1-8 Insurance - Other	3	4	3	3	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	276	276
23 667.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 670.1-8 Bad Debt Expense	6	9	11	9	10	8	9	10	8	10	11	13	115	0	115	7	122
25 675.1-8 Miscellaneous Expenses	40	48	45	46	48	47	49	44	48	49	43	57	564	0	564	38	601
26 TOTAL WATER O&M EXPENSES	886	949	930	1,217	1,134	1,031	1,032	1,039	1,125	1,167	1,218	1,363	13,092	(265)	12,826	985	14,077

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.1-8 Salaries & Wages - Employees	3,390	249	3,638
29 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30 604.1-8 Employee Pensions & Benefits	1,023	231	1,255
31 TOTAL WATER LABOR COSTS	4,413	480	4,893

0390

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

Company: SSU / Brevard / Kingswood
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	7	16	4	156	178	107	93	110	175	195	256	325	1,621	0	1,621	81	1,703
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	6	5	37	43	28	23	35	46	49	69	41	416	(108)	309	(97)	320
4	610.1-6 Purchased Water	607	607	607	607	607	607	607	607	607	607	607	607	7,287	0	7,287	0	7,287
5	615.1-6 Purchased Power	0	0	0	0	0	0	0	0	0	4	0	6	9	0	9	0	9
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	(8)	15	11	124	(0)	0	0	0	0	0	0	2	143	0	143	5	149
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	8	8	0	8	0	8
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	(0)	0	0	0	1	0	2	(0)	3	1	1	(0)	6	0	6	0	7
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	54	54	56	56
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**	639	645	627	924	829	743	725	751	831	856	933	989	9,492	(53)	9,439	47	9,539

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	1,621	81	1,703
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	416	(97)	320
31	**TOTAL WATER DIRECT LABOR COSTS**	2,038	(15)	2,023

0391

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Brevard / Kingswood
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) 1991 CUSTOMER ACCTS. Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	24	36	44	36	38	30	35	38	31	37	42	52	443	0	443	69	512
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	127	(43)	84	(36)	91
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	7	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	11	9	10	8	9	10	8	10	11	13	115	0	115	7	122
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	3
26	TOTAL WATER CUSTOMER ACCOUNTS	38	56	69	56	59	47	54	59	48	58	65	81	691	(28)	663	71	762

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	443	69	512
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	127	(36)	91
31	TOTAL WATER CUST ACCTS LABOR COSTS	570	33	604

0392

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

Company: SSU / Brevard / Kingswood
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	95	113	107	106	112	110	115	104	112	116	100	134	1,325	0	1,325	98	1,423
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	34	41	39	39	41	40	42	38	40	42	36	48	480	(228)	252	364	843
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	110	0	110	6	116
9	631.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	8	9	9	9	9	9	9	8	9	9	8	11	107	0	107	4	111
11	633.8 Contractual Services - Legal	3	4	3	4	4	4	4	3	4	4	3	4	43	0	43	3	46
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	4	4	4	5	4	5	52	0	52	4	55
14	641.8 Rental of Building/Real Prop.	1	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	5	5	5	5	5	6	63	0	63	11	73
18	657.8 Insurance - General Liability	5	6	6	6	6	6	6	6	6	6	6	7	73	0	73	8	81
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	43	45	45	46
20	659.8 Insurance - Other	3	4	3	3	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	276	276
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	40	48	45	46	48	47	49	44	47	49	42	57	563	0	563	35	598
26	**TOTAL WATER A&G EXPENSES**	209	248	234	237	246	241	253	228	245	254	220	294	2,908	(184)	2,724	867	3,775

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,325	98	1,423
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	480	364	843
31	**TOTAL WATER A&G LABOR COSTS**	1,805	462	2,267

0393

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

Company: SSU / Brevard / Kingswood

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	3,390	0	3,390	3,390	0	0	32	51	(8)	3,465	173	0	249	3,639
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	1,023	(378)	645	1,023	(378)	0	9	7	0	661	24	570	231	1,255
4 610.1-8 Purchased Water	7,287	0	7,287	7,287	0	0	0	0	0	7,287	0	0	0	7,287
5 615.1-8 Purchased Power	32	0	32	32	0	0	0	2	0	35	0	0	2	35
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	257	0	257	257	0	0	1	8	0	266	10	0	19	276
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.	107	0	107	107	0	0	1	0	0	107	4	0	4	111
11 633.1-8 Contractual Services - Legal	43	0	43	43	0	0	1	0	0	44	2	0	3	46
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	60	0	60	60	0	0	2	0	0	61	2	0	4	63
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	8	0	8	8	0	0	0	3	0	11	0	0	3	11
17 656.1-8 Insurance - Vehicle	63	0	63	63	0	0	2	6	0	71	3	0	11	73
18 657.1-8 Insurance - General Liability	73	0	73	73	0	0	2	4	0	78	3	0	8	81
19 658.1-8 Insurance - Workman's Comp.	1	113	114	1	113	0	0	0	0	114	4	0	117	119
20 659.1-8 Insurance - Other	43	0	43	43	0	0	0	0	0	43	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	276	0	0	0	276	0	0	276	276
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	115	0	115	115	0	0	0	7	0	122	0	0	7	122
25 675.1-8 Miscellaneous Expenses	564	0	564	564	0	0	9	8	0	580	21	0	38	601
26 TOTAL WATER O&M EXPENSES	13,092	(265)	12,826	13,092	(265)	278	59	105	(8)	13,258	248	570	985	14,077

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 - $1,841,777 / $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.

0394

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Brevard / Kingswood

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	1,621		1,621	1,621						1,621	81		81	1,703
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	416	(108)	309	416	(108)					309	11		(97)	320
4 610.1-6 Purchased Water	7,287		7,287	7,287						7,287			0	7,287
5 615.1-6 Purchased Power	9		9	9						9			0	9
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	143		143	143						143	5		5	149
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	8		8	8						8	0		0	8
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	6		6	6						6	0		0	7
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	54	54	0	54					54	2		56	56
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	9,492	(53)	9,439	9,492	(53)	0	0	0	0	9,439	100	0	47	9,539

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

0395

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

Company: SSU / Brevard / Kingswood

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	443		443	443				49	(4)	488	24		69	512
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	127	(43)	84	127	(43)			4		88	3		(36)	91
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		15	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	115		115	115				7		122			7	122
25 675.7 Miscellaneous Expenses	1		1	1				3		3	0		3	3
26 TOTAL WATER CUST ACCT EXPENSES	691	(28)	663	691	(28)	0	0	75	(4)	734	29	0	71	762

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.

0396

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

Company: SSU / Brevard / Kingswood

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	1,325		1,325	1,325			32	2	(4)	1,356	68		98	1,423
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	480	(228)	252	480	(228)		9	3		264	10	570	364	843
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	110		110	110			1	1		112	4		6	116
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	107		107	107			1	0		107	4		4	111
11	633.8 Contractual Services - Legal	43		43	43			1	0		44	2		3	46
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	52		52	52			2	0		53	2		4	55
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	63		63	63			2	6		71	3		11	73
18	657.8 Insurance - General Liability	73		73	73			2	4		78	3		8	81
19	658.8 Insurance - Workman's Comp.	1	43	45	1	43		0	0		45	2		45	46
20	659.8 Insurance - Other	43		43	43			0	0		43	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		276	0	0		276			276	276
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	563		563	563			9	5		577	21		35	598
26	TOTAL WATER A&G EXPENSES	2,908	(184)	2,724	2,908	(184)	276	59	30	(4)	3,088	120	570	867	3,775

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 / Brevard / Kingswood

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	1,989		3,390	1,401	70.41%	2,253	1,137	50.48%
2	603.1-8 Salaries & Wages - Officers, Etc.	13		0	(13)	-100.00%	15	(15)	-100.00%
3	604.1-8 Employee Pensions & Benefits	157		645	488	310.62%	178	467	262.60%
4	610.1-8 Purchased Water	4,085		7,287	3,203	78.40%	4,626	2,662	57.54%
5	615.1-8 Purchased Power	13		32	19	151.74%	15	18	122.30%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	0		0	0	N.A.	0	0	N.A.
8	620.1-8 Materials and Supplies	55		257	202	368.09%	62	195	313.35%
9	631.1-8 Contractual Services - Engr.	4		0	(4)	-94.40%	4	(4)	-95.05%
10	632.1-8 Contractual Services - Acct.	76		107	30	39.40%	87	20	23.10%
11	633.1-8 Contractual Services - Legal	(125)		43	168	-134.73%	(141)	185	-130.67%
12	634.1-8 Contractual Services - Mgmt. Fees	15		0	(15)	-100.00%	17	(17)	-100.00%
13	635.1-8 Contractual Services - Other	12		60	48	393.76%	14	46	336.02%
14	641.1-8 Rental of Building/Real Prop.	21		21	(0)	-1.84%	24	(3)	-13.32%
15	642.1-8 Rental of Equipment	0		1	1	335.28%	0	1	284.37%
16	650.1-8 Transportation Expense	93		8	(86)	-91.84%	106	(98)	-92.80%
17	656.1-8 Insurance - Vehicle	98		63	(35)	-35.77%	111	(48)	-43.28%
18	657.1-8 Insurance - General Liability	174		73	(100)	-57.86%	197	(123)	-62.79%
19	658.1-8 Insurance - Workman's Comp.	85		114	29	33.74%	96	17	18.10%
20	659.1-8 Insurance - Other	20		43	23	115.50%	23	20	90.30%
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.	2		0	(2)	-100.00%	2	(2)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
24	670.1-8 Bad Debt Expense	15		115	99	643.64%	17	97	556.67%
25	675.1-8 Miscellaneous Expenses	391		564	173	44.30%	442	121	27.43%
26	**TOTAL WATER O&M EXPENSES**	**7,195**		**12,826**	**5,631**	**78.27%**	**8,148**	**4,678**	**57.42%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,192**		**12,826**	**5,635**	**78.35%**	**8,144**	**4,682**	**36.50%**
28	**Average ERC's**	**61**		**60**	**(1)**	**-1.64%**			
29	**Average Consumer Price Index - U**	**116.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.24%**			

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 / Brevard / Kingswood

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	580		1,621	1,041	179.36%	657	964	146.69%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			309	309	N.A.	0	309	N.A.
4	610.1-6 Purchased Water	4,085		7,287	3,203	78.40%	4,626	2,662	57.54%
5	615.1-6 Purchased Power			9	9	N.A.	0	9	N.A.
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals			0	0	N.A.	0	0	N.A.
8	620.1-6 Materials and Supplies	54		143	89	164.17%	61	82	133.28%
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			8	8	N.A.	0	8	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)	-100.00%	0	(0)	-100.00%
16	650.1-6 Transportation Expense	89		6	(83)	-92.83%	101	(94)	-93.67%
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.			54	54	N.A.	0	54	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	1		0	(1)	-100.00%	1	(1)	-100.00%
26	**TOTAL WATER O&M EXPENSES**	**4,810**		**9,439**	**4,630**	**96.26%**	**5,447**	**3,993**	**73.30%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,810**		**9,439**	**4,630**	**96.26%**	**5,447**	**3,993**	**42.30%**
28	**Average ERC's**	**81**		**80**	**(1)**	**-1.64%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.24%**			

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 / Brevard / Kingswood

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	944		443	(501)	-53.04%	1,069	(626)	-58.53%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			84	84	N.A.	0	84	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies	1		4	4	526.30%	1	3	453.06%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			15	15	N.A.	0	15	N.A.
20	659.7 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.7 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.7 Bad Debt Expense	15		115	99	643.64%	17	97	556.67%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**960**		**663**	**(297)**	**-30.93%**	**1,087**	**(424)**	**-39.00%**
27	**SUBTOTAL (less accts. 666 & 667)**	**960**		**663**	**(297)**	**-30.93%**	**1,087**	**(424)**	**-39.00%**
28	**Average ERC's**	**61**		**60**	**(1)**	**-1.64%**			
29	**Average Consumer Price Index - U**	**118.3**		**136.2**	**18**	**15.13%**			
30				**Compounded Multiplier =**		**13.24%**			

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 / Brevard / Kingswood

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	465		1,325	860	185.06%	526	799	151.72%
2	603.8 Salaries & Wages - Officers, Etc.	13		0	(13)	-100.00%	15	(15)	-100.00%
3	604.8 Employee Pensions & Benefits	157		252	95	60.51%	178	74	41.74%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	13		23	10	77.72%	15	8	56.93%
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			110	110	N.A.	0	110	N.A.
9	631.8 Contractual Services - Engr.	4		0	(4)	-94.40%	4	(4)	-95.05%
10	632.8 Contractual Services - Acct.	76		107	30	39.40%	87	20	23.10%
11	633.8 Contractual Services - Legal	(125)		43	168	-134.73%	(141)	185	-130.67%
12	634.8 Contractual Services - Mgmt. Fees	15		0	(15)	-100.00%	17	(17)	-100.00%
13	635.8 Contractual Services - Other	12		52	40	328.48%	14	38	278.37%
14	641.8 Rental of Building/Real Prop.	21		21	(0)	-1.84%	24	(3)	-13.32%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	4		1	(4)	-87.34%	5	(4)	-88.82%
17	656.8 Insurance - Vehicle	98		63	(35)	-35.77%	111	(48)	-43.28%
18	657.8 Insurance - General Liability	174		73	(100)	-57.86%	197	(123)	-62.79%
19	658.8 Insurance - Workman's Comp.	85		45	(41)	-47.72%	96	(52)	-53.83%
20	659.8 Insurance - Other	20		43	23	115.50%	23	20	90.30%
21	660.8 Advertising Expense			5	5	N.A.	0	5	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	2		0	(2)	-100.00%	2	(2)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	2		0	(2)	-100.00%	2	(2)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	390		563	173	44.47%	441	122	27.58%
26	**TOTAL WATER O&M EXPENSES**	1,425		2,724	1,299	91.10%	1,614	1,110	68.75%
27	**SUBTOTAL (less accts. 656 & 667)**	1,422		2,724	1,302	91.55%	1,610	1,114	40.88%
28	**Average ERC's**	61		60	(1)	-1.64%			
29	**Average Consumer Price Index - U**	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		13.24%			

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 / Brevard / Kingswood
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	1,137	50.48%	
2	603.1-S Salaries & Wages - Officers, Etc.	(15)	-100.00%	
3	604.1-S Employee Pensions & Benefits	467	262.60%	
4	610.1-S Purchased Water	2,662	57.54%	
5	615.1-S Purchased Power	18	122.30%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	0	N.A.	
8	620.1-S Materials and Supplies	195	313.35%	
9	631.1-S Contractual Services - Engr.	(4)	-95.05%	
10	632.1-S Contractual Services - Acct.	20	23.10%	
11	633.1-S Contractual Services - Legal	185	-130.67%	
12	634.1-S Contractual Services - Mgmt. Fees	(17)	-100.00%	
13	635.1-S Contractual Services - Other	46	336.02%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(3)	-13.32%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	1	264.37%	
16	650.1-S Transportation Expense	(98)	-92.80%	
17	656.1-S Insurance - Vehicle	(48)	-43.28%	
18	657.1-S Insurance - General Liability	(123)	-62.79%	
19	658.1-S Insurance - Workman's Comp.	17	18.10%	
20	659.1-S Insurance - Other	20	90.30%	
21	660.1-S Advertising Expense	5	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(2)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(2)	-100.00%	
24	670.1-S Bad Debt Expense	97	556.67%	
25	675.1-S Miscellaneous Expenses	121	27.43%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	4,678	57.42%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Brevard / Kingswood

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 / Brevard / Kingswood

FPSC

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Millian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

Estimate Through
[ ] PAA
[X] Commission Hearing

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

AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense Current Rate Case Expense	$1,772,200	$1,105
Total Projected Rate Case Expense	1,772,200	1,105
Annual Amortization Over 4 Years	**$443,050**	**$276**
Method of Allocation Between Systems:		
Average Number of Customers	101,044	63
% of Total	100%	0.0623%

(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 / Brevard / Kingswood

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 / Brevard / Kingswood

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 / Brevard / Kingswood

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No. Account No. and Name	1991 Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	40	2.50%	0	0	0
3 302.1 Franchises	540	40	2.50%	13	0	13
4 339.1 Other Plant & Misc.	46	25	4.00%	2	0	2
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	16	0	N.A.	0	0	0
7 304.2 Structures & Improvements	691	33	3.03%	21	0	21
8 305.2 Collect. & Impound.	5	50	2.00%	0	0	0
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	563	30	3.33%	19	0	19
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.	6	20	5.00%	0	0	0
14 311.2 Pumping Equipment	479	20	5.00%	24	0	24
15 339.2 Other Plant & Misc.	(7)	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	81	33	3.03%	2	0	2
19 320.3 Water Treatment Eq.	156	22	4.55%	7	0	7
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	1,059	0	N.A.	0	0	0
23 304.4 Structures & Improvements	164	33	3.03%	5	0	5
24 330.4 Distr. Reservoirs	363	37	2.70%	10	0	10
25 331.4 Transm. & Distribution	2,237	43	2.33%	52	0	52
26 333.4 Services	359	40	2.50%	9	0	9
27 334.4 Meters & Meter Insallation	1,490	20	5.00%	75	0	75
28 335.4 Hydrants	32	45	2.22%	1	0	1
29 339.4 Other Plant & Misc.	2	25	4.00%	0	0	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	331	0	N.A.	0	0	0
32 304.5 Structures & Improvements	1,643	40	2.50%	41	0	41
33 340.5 Office Furniture & Equipment	843	15	6.67%	56	0	56
34 *340.51 Computer Equipment*	1,303	6	16.67%	217	0	217
35 341.5 Transportation Equipment	1,120	6	16.67%	187	0	187
36 342.5 Stores Equipment	9	18	5.56%	1	0	1
37 343.5 Tools, Shop & Garage	424	16	6.25%	27	0	27
38 344.5 Laboratory Equipment	94	15	6.67%	6	0	6
39 345.5 Power Operated Equipment	553	12	8.33%	46	0	46
40 346.5 Communication Equipment	175	10	10.00%	17	0	17
41 347.5 Miscellaneous Equipment	59	15	6.67%	4	0	4
42 348.5 Other Tangible Plant	46	10	10.00%	5	0	5
43						
44 **INTANGIBLE PLANT**	586		2.62%	15	0	15
45 **SUPPLY & PUMPING**	1,767		3.63%	64	0	64
46 **WATER TREATMENT PLANT**	238		4.01%	10	0	10
47 **TRANSM. & DISTRIBUTION**	5,706		2.65%	151	0	151
48 **GENERAL PLANT**	6,600		9.19%	606	0	606
49						
51 **TOTAL DEPRECIATION EXPENSE**	14,896		5.68%	847	0	847
52 **AMORTIZATION OF CIAC**				(7)	0	(7)
53 **NON-USED AND USEFUL**				0	0	0
54 **NET DEPRECIATION EXPENSE - WATER**				840	0	840

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Brevard / Kingswood

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	3.55%	0	0	0
2 Line/Main Extension Fees	0	2.37%	0	0	0
3 Meter Installation Fees	140	5.00%	7	0	7
4 Contributed Lines	0	2.37%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.39%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	140		7	0	7

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 / Brevard / Kingswood

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	691	21	3.03%
3	305.2 Collect. & Impound.	5	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	563	19	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.	6	0	5.00%
9	311.2 Pumping Equipment	479	24	5.00%
10	339.2 Other Plant & Misc.	(7)	(0)	4.00%
11	304.3 Structures & Improvements	81	2	3.03%
12	320.3 Water Treatment Eq.	156	7	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	363	10	2.70%
15	**COMPOSITE RATE**	2,351	84	**3.55%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	164	5	3.03%
18	331.4 Transm. & Distribution	2,237	52	2.33%
19	335.4 Hydrants	32	1	2.22%
20	339.4 Other Plant & Misc.	2	0	4.00%
21	**COMPOSITE RATE**	2,435	58	**2.37%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Installation	1,490	75	5.00%
24	**COMPOSITE RATE**	1,490	75	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	359	9	2.50%
27	**COMPOSITE RATE**	359	9	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	2,351	84	3.55%
30	Line / Main Extension Fees & Contri. lines (Line 21)	2,435	58	2.37%
31	Meter Installation Fees (Line 24)	1,490	75	5.00%
32	Service Installation Fees (Line 27)	359	9	2.50%
33	**COMPOSITE RATE**	6,635	225	**3.39%**

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 / Brevard / Kingswood
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		13	0	13	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		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		19	0	19	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		24	0	24	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.		7	0	7	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		5	0	5	0.00%	0
24	330.4 Distr. Reservoirs		10	0	10	0.00%	0
25	331.4 Transm. & Distribution		52	0	52	0.00%	0
26	333.4 Services		9	0	9	0.00%	0
27	334.4 Meters & Meter Insallation		75	0	75	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		41	0	41	0.00%	0
33	340.5 Office Furniture & Equipment		56	0	56	0.00%	0
34	340.51 Computer Equipment		217	0	217	0.00%	0
35	341.5 Transportation Equipment		187	0	187	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		46	0	46	0.00%	0
40	346.5 Communication Equipment		17	0	17	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**		15	0	15		0
45	**SUPPLY & PUMPING**		64	0	64		0
46	**WATER TREATMENT PLANT**		10	0	10		0
47	**TRANSM. & DISTRIBUTION**		151	0	151		0
48	**GENERAL PLANT**		606	0	606		0
49							
51	**TOTAL**		847	0	847		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 / Brevard / Kingswood
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:	592	7	598	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	592	20	612		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	293	293		
6		0	0	0		
7	TOTAL	0	293	293		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		123	0	123		
11		0	0	0		
12	TOTAL	123	0	123		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	715	299	1,014		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	715	313	1,028		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 / Brevard / Kingswood
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	13,145	147	13,292	13,145	447	13,592	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	13,092	(265)	12,826	13,092	985	14,077	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	840	0	840	840	0	840	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	715	313	1,028	715	313	1,028	B-15 (W)	-
8 Pre Tax Operating Expenses	14,646	47	14,693	14,646	1,298	15,944	-	-
9 TOTAL PRE-TAX INCOME	(1,501)	99	(1,401)	(1,501)	(851)	(2,352)	-	-
10 TAX COMPUTATION:								
11 Pre Tax Operating Income	(1,501)	99	(1,401)	(1,501)	(851)	(2,352)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	9,618	(350)	9,268	9,618	(194)	9,424	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	558	(20)	538	558	(11)	547	-	-
17 Total Taxable Income	(2,059)	120	(1,939)	(2,059)	(840)	(2,899)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 SUBTOTAL INCOME TAXES	(775)	45	(730)	(775)	(316)	(1,091)	-	-
20 Less:								
21 Parent Debt Adjustment	23	0	23	23	0	23	C-9 (W)	-
22 Investment Tax Credit	5	0	5	5	0	5	C-8 (W)	-
23 TOTAL INCOME TAXES	(802)	45	(757)	(802)	(316)	(1,118)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Brevard / Kingswood

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. Acqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	1991 Aquisition Adjustment Amort. Exp. Per Books	Adjustment	Adjusted Acqu. 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 Acqu. 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

Lake Ajay Estates - 773

Osceola County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Osceola / Lake Ajay 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	244,079	(11,948)	232,132	A-5 (W)
2	Utility Land & Land Rights	2,987	0	2,987	A-5 (W)
3	Non-Used & Useful	(17,660)	0	(17,660)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(45,715)	748	(44,967)	A-9 (W)
6	CIAC	(80,427)	0	(80,427)	A-12 (W)
7	Accumulated Amortization of CIAC	23,411	0	23,411	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	3,354	0	3,354	C-7 (W)
12	Working Capital Allowance	1,383	85	1,468	A-17 (W)
13	**TOTAL WATER RATE BASE**	**131,412**	**(11,115)**	**120,298**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Osceola / Lake Ajay 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	244,079	(11,948)	232,132	A-5 (W)
2	Utility Land & Land Rights	2,987	0	2,987	A-5 (W)
3	Non-Used & Useful	(17,660)	0	(17,660)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(45,715)	748	(44,967)	A-9 (W)
6	CIAC	(80,427)	0	(80,427)	A-12 (W)
7	Accumulated Amortization of CIAC	23,411	0	23,411	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	3,354	0	3,354	C-7 (W)
12	Working Capital Allowance	1,383	(36)	1,347	A-17 (W)
13	**TOTAL WATER RATE BASE**	131,412	(11,236)	120,176	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Lake Ajay Estates

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

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

FPSC

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

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	(13,850)	(10,045)	(11,948)	A-5 (W)
3					
4	2.				
5					
6					
7		(13,850)	(10,045)	(11,948)	
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.	792	792	792	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(88)	(44)	
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		792	703	748	
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 / Lake Ajay 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).	(36)	(36)	(36)	A-17 (W)
38					
39	2.				
40					
41					
42		(36)	(36)	(36)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	85	85	85	A-17 (W)
45					
46	2.				
47					
48					
49		85	85	85	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(13,094)	(9,378)	(11,236)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(12,973)	(9,256)	(11,115)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Lake Ajay 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 21200 ENDED 02/29/88**	127,161
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 / Lake Ajay Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**2/29/88 BALANCE**	**127,161**
12	1988 Additions	48,487
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	48,487
16	**12/31/88 BALANCE**	**175,648**
17	1989 Additions	25,388
18	1989 Retirements	77
19	1989 Adjustments	0
20	1989 Net Additions	25,311
21	**12/31/89 BALANCE**	**200,959**
22	1990 Additions (A/C 101)	37,712
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	37,712
27	**12/31/90 BALANCE**	**238,671**
28	1990 General Plant Reallocation Adjustments *	2,957
29	**12/31/90 ADJUSTED BALANCE**	**241,628**
30	1991 Additions (A/C 101)	10,876
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(10,045)
34	1991 Net Additions	831
35	**12/31/91 BALANCE**	**242,459**

* 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 / Lake Ajay 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	13,850	(3,805)	0	10,045	(13,850)	(10,045)	0	11,948	(11,948)	0
3 302.1 Franchises	2	195	0	197	0	0	197	99	0	99
4 339.1 Other Plant & Misc.	10	0	0	10	0	0	10	10	0	10
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	3	0	0	3	0	0	3	3	0	3
7 304.2 Structures & Improvements	1,061	0	0	1,061	0	0	1,061	1,061	0	1,061
8 305.2 Collect. & Impound.	(0)	215	0	215	0	0	215	108	0	108
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	37,998	244	0	38,242	0	0	38,242	38,120	0	38,120
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	1	0	0	1	0	0	1	1	0	1
13 310.2 Power Generation Eq.	1	0	0	1	0	0	1	1	0	1
14 311.2 Pumping Equipment	10,548	9	0	10,558	0	0	10,558	10,553	0	10,553
15 339.2 Other Plant & Misc.	(1)	0	0	(1)	0	0	(1)	(1)	0	(1)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	2,800	0	0	2,800	0	0	2,800	2,800	0	2,800
18 304.3 Structures & Improvements	31,638	0	0	31,638	0	0	31,638	31,638	0	31,638
19 320.3 Water Treatment Eq.	1,664	1,461	0	3,125	0	0	3,125	2,395	0	2,395
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	22,380	0	0	22,380	0	0	22,380	22,380	0	22,380
25 331.4 Transm. & Distribution	110,692	5,890	0	116,582	0	0	116,582	113,637	0	113,637
26 333.4 Services	129	1,559	0	1,688	0	0	1,688	908	0	908
27 334.4 Meters & Meter Insallation	5,319	4,826	0	10,145	0	0	10,145	7,732	0	7,732
28 335.4 Hydrants	6	0	0	6	0	0	6	6	0	6
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	187	(6)	0	181	0	0	181	184	0	184
32 304.5 Structures & Improvements	902	22	0	924	0	0	924	913	0	913
33 340.5 Office Furniture & Equipme	465	8	0	472	0	0	472	468	0	468
34 340.51 Computer Equipment	612	222	0	835	0	0	835	724	0	724
35 341.5 Transportation Equipment	599	46	0	645	0	0	645	622	0	622
36 342.5 Stores Equipment	5	1	0	6	0	0	6	5	0	5
37 343.5 Tools, Shop & Garage	238	(4)	0	234	0	0	234	236	0	236
38 344.5 Laboratory Equipment	50	4	0	54	0	0	54	52	0	52
39 345.5 Power Operated Equipment	321	(28)	0	293	0	0	293	307	0	307
40 346.5 Communication Equipment	93	7	0	101	0	0	101	97	0	97
41 347.5 Miscellaneous Equipment	29	7	0	37	0	0	37	33	0	33
42 348.5 Other Tangible Plant	25	1	0	26	0	0	26	26	0	26
43										
44 **INTANGIBLE PLANT**	13,862	(3,610)	0	10,252	(13,850)	(10,045)	207	12,057	(11,948)	109
45 **SUPPLY & PUMPING**	49,612	468	0	50,080	0	0	50,080	49,846	0	49,846
46 **WATER TREATMENT PLANT**	36,102	1,461	0	37,563	0	0	37,563	36,833	0	36,833
47 **TRANSM. & DISTRIBUTION**	138,526	12,275	0	150,802	0	0	150,802	144,664	0	144,664
48 **GENERAL PLANT**	3,526	281	0	3,807	0	0	3,807	3,667	0	3,667
49										
50 **TOTAL PLANT IN SERVICE**	241,628	10,876	0	252,504	(13,850)	(10,045)	242,459	247,066	(11,948)	235,119
51 **LAND & LAND RIGHTS**	2,990	(6)	0	2,984	0	0	2,984	2,987	0	2,987
52 **TOTAL PIS LESS LAND**	238,638	10,882	0	249,521	(13,850)	(10,045)	239,475	244,079	(11,948)	232,132

*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 / Lake Ajay 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 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	99	0	0	99	0%	0
4	339.1 Other Plant & Misc.	10	0	0	10	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	3	0	0	3	0%	0
7	304.2 Structures & Improvements	1,061	0	0	1,061	0%	0
8	305.2 Collect. & Impound.	108	0	0	108	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	38,120	0	0	38,120	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	1	0	0	1	0%	0
13	310.2 Power Generation Eq.	1	0	0	1	0%	0
14	311.2 Pumping Equipment	10,553	0	0	10,553	0%	0
15	339.2 Other Plant & Misc.	(1)	0	0	(1)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2,800	0	0	2,800	0%	0
18	304.3 Structures & Improvements	31,638	0	0	31,638	0%	0
19	320.3 Water Treatment Eq.	2,395	0	0	2,395	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	22,380	0	0	22,380	0%	0
25	331.4 Transm. & Distribution	113,637	75,335	0	38,302	49%	18,768
26	333.4 Services	908	0	0	908	0%	0
27	334.4 Meters & Meter Installation	7,732	0	0	7,732	0%	0
28	335.4 Hydrants	6	4	0	2	0%	0
29	339.4 Other Plant & Misc.	0	0	0	0	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	184	0	0	184	0%	0
32	304.5 Structures & Improvements	913	0	0	913	0%	0
33	340.5 Office Furniture & Equipment	468	0	0	468	0%	0
34	340.51 Computer Equipment	724	0	0	724	0%	0
35	341.5 Transportation Equipment	622	0	0	622	0%	0
36	342.5 Stores Equipment	5	0	0	5	0%	0
37	343.5 Tools, Shop & Garage	236	0	0	236	0%	0
38	344.5 Laboratory Equipment	52	0	0	52	0%	0
39	345.5 Power Operated Equipment	307	0	0	307	0%	0
40	346.5 Communication Equipment	97	0	0	97	0%	0
41	347.5 Miscellaneous Equipment	33	0	0	33	0%	0
42	348.5 Other Tangible Plant	26	0	0	26	0%	0
43							
44	**INTANGIBLE PLANT**	109	0	0	109		0
45	**SUPPLY & PUMPING**	49,846	0	0	49,846		0
46	**WATER TREATMENT PLANT**	36,833	0	0	36,833		0
47	**TRANSM. & DISTRIBUTION**	144,664	75,339	0	69,325		18,768
48	**GENERAL PLANT**	3,667	0	0	3,667		0
49							
50	**TOTAL PLANT IN SERVICE**	235,119	75,339	0	159,780		18,768
51	**LAND & LAND RIGHTS**	2,987	0	0	2,987		0
52	**TOTAL PIS LESS LAND**	232,132	75,339	0	156,793		18,768
53		Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				11.75%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Osceola / Lake Ajay 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	18,768	0	18,768	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(1,108)	0	(1,108)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	17,660	0	17,660	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Lake Ajay 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 21200 ENDED 02/29/88**	27,981
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 / Lake Ajay Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**2/29/88 BALANCE**	27,981
12	1988 Additions	3,102
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,102
16	**12/31/88 BALANCE**	31,083
17	1989 Additions	4,674
18	1989 Retirements	29
19	1989 Adjustments	0
20	1989 Net Additions	4,645
21	**12/31/89 BALANCE**	35,728
22	1990 Additions	5,603
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,603
26	**12/31/90 BALANCE**	41,331
27	1990 General Plant Reallocation Adjustments *	935
28	**12/31/90 ADJUSTED BALANCE**	42,266
29	1991 Additions	6,897
30	1991 Retirements	0
31	1991 Adjustments	(703)
32	1991 Net Additions	6,194
33	**12/31/91 BALANCE**	48,460

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Osceola / Lake Ajay 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	792	0	792	(792)	(792)	0	792	(792)	(0)
3 302.1 Franchises	0	2	3	0	0	3	1	0	1
4 339.1 Other Plant & Misc.	0	0	1	0	0	1	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	65	32	97	0	0	97	81	0	81
8 305.2 Collect. & Impound.	0	2	2	0	0	2	1	0	1
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	2,770	1,271	4,041	0	0	4,041	3,406	0	3,406
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	2,223	528	2,751	0	0	2,751	2,487	0	2,487
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	9,011	959	9,970	0	0	9,970	9,490	0	9,490
19 320.3 Water Treatment Eq.	281	109	389	0	0	389	335	0	335
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	838	605	1,443	0	0	1,443	1,140	0	1,140
25 331.4 Transm. & Distribution	24,102	2,643	26,745	0	0	26,745	25,424	0	25,424
26 333.4 Services	7	23	30	0	0	30	19	0	19
27 334.4 Meters & Meter Insallation	1,024	387	1,411	0	0	1,411	1,217	0	1,217
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	119	23	142	0	0	142	131	0	131
33 340.5 Office Furniture & Equipment	150	31	181	0	0	181	166	0	166
34 340.51 Computer Equipment	77	121	198	0	88	286	137	44	181
35 341.5 Transportation Equipment	379	104	483	0	0	483	431	0	431
36 342.5 Stores Equipment	1	0	2	0	0	2	2	0	2
37 343.5 Tools, Shop & Garage	108	15	122	0	0	122	115	0	115
38 344.5 Laboratory Equipment	23	3	26	0	0	26	24	0	24
39 345.5 Power Operated Equipment	246	26	271	0	0	271	258	0	258
40 346.5 Communication Equipment	36	10	46	0	0	46	41	0	41
41 347.5 Miscellaneous Equipment	5	2	7	0	0	7	6	0	6
42 348.5 Other Tangible Plant	10	3	13	0	0	13	11	0	11
43									
44 **INTANGIBLE PLANT**	792	3	795	(792)	(792)	3	793	(792)	2
45 **SUPPLY & PUMPING**	5,058	1,833	6,891	0	0	6,891	5,974	0	5,974
46 **WATER TREATMENT PLANT**	9,292	1,068	10,359	0	0	10,359	9,825	0	9,825
47 **TRANSM. & DISTRIBUTION**	25,972	3,657	29,629	0	0	29,629	27,800	0	27,800
48 **GENERAL PLANT**	1,153	337	1,490	0	88	1,578	1,322	44	1,366
49									
50 **TOTAL WATER ACCUM. DEP.**	42,266	6,897	49,163	(792)	(703)	48,460	45,715	(748)	44,967

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Osceola / Lake Ajay 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)

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	0	1	0%	0
4 339.1 Other Plant & Misc.	0	0	0	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	81	0	81	0%	0
8 305.2 Collect. & Impound.	1	0	1	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	3,406	0	3,406	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	2,487	0	2,487	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	9,490	0	9,490	0%	0
19 320.3 Water Treatment Eq.	335	0	335	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	1,140	0	1,140	0%	0
25 331.4 Transm. & Distribution	25,424	23,162	2,261	49%	1,108
26 333.4 Services	19	0	19	0%	0
27 334.4 Meters & Meter Insallation	1,217	0	1,217	0%	0
28 335.4 Hydrants	0	1	(1)	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	131	0	131	0%	0
33 340.5 Office Furniture & Equipment	166	0	166	0%	0
34 340.51 Computer Equipment	181	0	181	0%	0
35 341.5 Transportation Equipment	431	0	431	0%	0
36 342.5 Stores Equipment	2	0	2	0%	0
37 343.5 Tools, Shop & Garage	115	0	115	0%	0
38 344.5 Laboratory Equipment	24	0	24	0%	0
39 345.5 Power Operated Equipment	258	0	258	0%	0
40 346.5 Communication Equipment	41	0	41	0%	0
41 347.5 Miscellaneous Equipment	6	0	6	0%	0
42 348.5 Other Tangible Plant	11	0	11	0%	0
43					
44 **INTANGIBLE PLANT**	2	0	2		0
45 **SUPPLY & PUMPING**	5,974	0	5,974		0
46 **WATER TREATMENT PLANT**	9,825	0	9,825		0
47 **TRANSM. & DISTRIBUTION**	27,800	23,164	4,637		1,108
48 **GENERAL PLANT**	1,366	0	1,366		0
49					
50 **TOTAL**	**44,967**	**23,164**	**21,804**		**1,108**
51	***Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =***			**5.08%**	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Lake Ajay 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 21200 ENDED 02/29/88**	75,339
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 / Lake Ajay Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**0**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**2/29/88 BALANCE**	**75,339**
12	1988 Additions	775
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	775
16	**12/31/88 BALANCE**	**76,114**
17	1989 Additions	1,125
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,125
21	**12/31/89 BALANCE**	**77,239**
22	1990 Additions	1,800
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,800
26	**12/31/90 BALANCE**	**79,039**
27	1991 Additions	2,775
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,775
31	**12/31/91 BALANCE**	**81,814**

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

Company: SSU / Osceola / Lake Ajay 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	3,700	2,775	6,475	0	0	6,475	5,088	0	5,088
4 Contributed Lines	75,339	0	75,339	0	0	75,339	75,339	0	75,339
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**	**79,039**	**2,775**	**81,814**	**0**	**0**	**81,814**	**80,427**	**0**	**80,427**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Lake Ajay 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 21200 ENDED 02/29/88**	16,951
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 / Lake Ajay Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**2/29/88 BALANCE**	16,951
12	1988 Additions	1,586
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,586
16	**12/31/88 BALANCE**	18,537
17	1989 Additions	1,917
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,917
21	**12/31/89 BALANCE**	20,454
22	1990 Additions	1,953
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,953
26	**12/31/90 BALANCE**	22,407
27	1991 Additions	2,006
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,006
31	**12/31/91 BALANCE**	24,414

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Osceola / Lake Ajay 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	120	254	374	0	0	374	247	0	247
4 Contributed Lines	22,287	1,752	24,040	0	0	24,040	23,164	0	23,164
5 Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 **TOTAL WATER ACCUM. AMORT. CIAC**	**22,407**	**2,006**	**24,414**	**0**	**0**	**24,414**	**23,411**	**0**	**23,411**

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Osceola / Lake Ajay Estates

FPSC

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

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

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

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

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Osceola / Lake Ajay 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 / Osceola / Lake Ajay Estates

FPSC

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

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

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

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

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Osceola / Lake Ajay 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	11,064	(290)	10,773	11,064	683	11,747	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 **TOTAL WORKING CAPITAL ALLOWANCE**	1,383	(36)	1,347	1,383	85	1,468	

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

Company: Southern States Utilities (Consolidated)

FPSC

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

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

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

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

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

Company: Southern States Utilities (Consolidated)

FPSC

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

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

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

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

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Osceola / Lake Ajay 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 - %*	11.75%	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 - %	5.08%	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

Lake Ajay Estates - 773

Osceola County (SSU)

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

Company: SSU / Osceola / Lake Ajay 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	11,750	50	11,800	25,689	37,489	217.70%	B-4, B-3 (W)
3	Other Revenues	190	100	290	0	290		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**11,940**	**150**	**12,090**	**25,689**	**37,779**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	11,064	683	11,747	0	11,747		B-5 (W)
6	Depreciation, net of CIAC Amort.	4,454	0	4,454	0	4,454		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	2,988	407	3,394	1,156	4,550		B-15, B-3 (W)
9	Provision For Income Taxes	(6,012)	(111)	(6,123)	9,232	3,109		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**12,494**	**979**	**13,473**	**10,388**	**23,860**		
11	**NET OPERATING INCOME:**	**(554)**	**(829)**	**(1,383)**	**15,301**	**13,918**		
12	**RATE BASE**	**131,412**		**120,298**		**120,298**		A-1 (W)
13	**RATE OF RETURN**	**-0.42%**		**-1.15%**		**11.57%**		D-1 (W)

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

Company: SSU / Osceola / Lake Ajay 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	11,750	50	11,800	24,122	35,922	204.42%	B-4, B-3 (W)
3 Other Revenues	190	0	190	0	190		B-4 (W)
4 **TOTAL OPERATING REVENUES**	11,940	50	11,990	24,122	36,112		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	11,064	(290)	10,773	0	10,773		B-5 (W)
6 Depreciation, net of CIAC Amort.	4,454	0	4,454	0	4,454		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,988	402	3,390	1,085	4,475		B-15, B-3 (W)
9 Provision For Income Taxes	(6,012)	220	(5,791)	8,669	2,877		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	12,494	333	12,826	9,754	22,580		
11 **NET OPERATING INCOME:**	(554)	(282)	(836)	14,368	13,532		
12 **RATE BASE**	131,412		120,176		120,176		A-1 (W)
13 **RATE OF RETURN**	-0.42%		-0.70%		11.26%		D-1 (W)

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

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.11%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.26%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	120,176		120,298		A-1 (W)	-
5	Required Income (L3 x L4)	13,532		13,918		-	-
6	Adjusted Income under Present Rates	(836)		(1,383)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	14,368		15,301		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	23,037		24,533		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	24,122		25,689		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	23,037		24,533		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	8,669		9,232		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	1,085		1,156		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	14,368		15,301			B-1 (W)

Notes:

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

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

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

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.11%	5.46%
25	Adjustment for Gas	-2.41%	12.11%	-0.29%
26	**TOTAL**	100.00%		11.26%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Osceola / Lake Ajay 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.	50	150	B-4 (W)
3				
4	2.			
5				
6				
7		50	150	
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.	(290)	(290)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		153	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		33	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		58	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(5)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		416	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		317	B-5 (W)
22				
23				
24		(290)	683	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	2	7	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	400	400	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		402	407	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	220	(111)	B-16 (W)
48				
49	2.			
50				
51				
52		220	(111)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(282)	(829)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Osceola / Lake Ajay 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	11,571	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**	11,571	229	11,800
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	178	0	
16	**SUBTOTAL OTHER WATER SALES**	178	(178)	0
17	**TOTAL WATER SALES**	11,750	50	11,800
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	190	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**	190	100	290
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	11,940	50	11,990
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	11,940	150	12,090

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 / Lake Ajay 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	(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	4,636	276	4,912	3,654	183	3,836	246	38	285	736	55	791
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,328	(88)	1,240	991	(270)	721	71	(20)	51	267	202	469
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,084	1	1,085	1,071	0	1,071	0	1	1	13	0	13
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	939	34	973	939	34	973	0	0	0	0	0	0
8	620 Materials and Supplies	630	28	658	566	21	587	2	4	6	61	3	64
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	59	2	62	0	0	0	0	0	0	59	2	62
11	633 Contractual Services - Legal	24	1	26	0	0	0	0	0	0	24	1	26
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	918	34	952	889	32	922	0	0	0	29	2	31
14	641 Rental of Building/Real Prop.	11	6	17	0	0	0	0	0	0	11	6	17
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	959	37	996	959	35	993	0	2	2	0	0	1
17	656 Insurance - Vehicle	35	6	41	0	0	0	0	0	0	35	6	41
18	657 Insurance - General Liability	41	4	45	0	0	0	0	0	0	41	4	45
19	658 Insurance - Workman's Comp.	1	161	162	0	127	127	0	9	9	1	25	26
20	659 Insurance - Other	24	1	25	0	0	0	0	0	0	24	1	25
21	660 Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	153	153	0	0	0	0	0	0	0	153	153
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	64	4	68	0	0	0	64	4	68	0	0	0
25	675 Miscellaneous Expenses	308	21	329	(5)	(0)	(5)	0	1	2	313	19	332
26	**TOTAL WATER O&M EXPENSES**	**11,064**	**683**	**11,747**	**9,064**	**162**	**9,226**	**384**	**40**	**424**	**1,616**	**482**	**2,097**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	4,636	276	4,912	3,654	183	3,836	246	38	285	736	55	791
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,328	(88)	1,240	991	(270)	721	71	(20)	51	267	202	469
31	**TOTAL WATER LABOR COSTS**	**5,964**	**188**	**6,152**	**4,644**	**(87)**	**4,557**	**317**	**19**	**335**	**1,003**	**257**	**1,259**

0447

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

Company: SSU / Osceola / Lake Ajay 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	4,636	0	4,636	3,654	0	3,654	246	0	246	736	0	736
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,328	(445)	883	991	(295)	696	71	(24)	47	267	(126)	140
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,084	0	1,084	1,071	0	1,071	0	0	0	13	0	13
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	939	0	939	939	0	939	0	0	0	0	0	0
8	620 Materials and Supplies	630	0	630	566	0	566	2	0	2	61	0	61
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	59	0	59	0	0	0	0	0	0	59	0	59
11	633 Contractual Services - Legal	24	0	24	0	0	0	0	0	0	24	0	24
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	918	0	918	889	0	889	0	0	0	29	0	29
14	641 Rental of Building/Real Prop.	11	0	11	0	0	0	0	0	0	11	0	11
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	959	0	959	959	0	959	0	0	0	0	0	0
17	656 Insurance - Vehicle	35	0	35	0	0	0	0	0	0	35	0	35
18	657 Insurance - General Liability	41	0	41	0	0	0	0	0	0	41	0	41
19	658 Insurance - Workman's Comp.	1	155	156	0	123	123	0	8	8	1	24	25
20	659 Insurance - Other	24	0	24	0	0	0	0	0	0	24	0	24
21	660 Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	64	0	64	0	0	0	64	0	64	0	0	0
25	675 Miscellaneous Expenses	308	0	308	(5)	0	(5)	0	0	0	313	0	313
26	**TOTAL WATER O&M EXPENSES**	11,064	(290)	10,773	9,064	(172)	8,892	384	(15)	368	1,616	(102)	1,513
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	4,636	0	4,636	3,654	0	3,654	246	0	246	736	0	736
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,328	(445)	883	991	(295)	696	71	(24)	47	267	(126)	140
31	**TOTAL WATER LABOR COSTS**	5,964	(445)	5,519	4,644	(295)	4,349	317	(24)	293	1,003	(126)	876

0448

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

FPSC
Schedule: B-5 (W)

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

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 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	391	368	546	419	514	345	699	139	261	374	243	337	4,636	0	4,636	276	4,912
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	121	110	173	113	137	98	190	44	76	106	71	88	1,328	(445)	883	(88)	1,240
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	89	75	122	127	87	81	86	92	75	84	85	81	1,084	0	1,084	1	1,085
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	80	0	0	61	0	21	0	0	42	735	0	939	0	939	34	973
8	620.1-8 Materials and Supplies	(39)	68	77	10	51	149	59	16	17	165	26	32	630	0	630	28	658
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.	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	2	62
11	633.1-8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	26
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	41	41	41	702	23	2	27	2	2	28	2	5	918	0	918	34	952
14	641.1-8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	6	17
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	97	85	68	99	190	69	105	14	56	106	43	28	959	0	959	37	996
17	656.1-8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	6	41
18	657.1-8 Insurance - General Liability	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	4	45
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	155	156	161	162
20	659.1-8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	25
21	660.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153	153
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	3	5	6	5	5	4	5	5	4	5	6	7	64	0	64	4	68
25	675.1-8 Miscellaneous Expenses	22	27	20	26	26	26	27	25	26	27	24	32	308	0	308	21	329
26	TOTAL WATER O&M EXPENSES	740	876	1,069	1,517	1,111	791	1,237	352	535	955	1,250	630	11,064	(290)	10,773	683	11,747

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	4,636	276	4,912
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,328	(88)	1,240
31	TOTAL WATER LABOR COSTS	5,964	188	6,152

0449

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Lake Ajay Estates
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	324	285	462	339	430	267	616	60	182	290	165	233	3,654	0	3,654	183	3,836
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	98	82	144	86	108	71	162	17	49	76	44	53	991	(295)	696	(270)	721
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	88	74	121	126	86	80	85	91	74	83	84	80	1,071	0	1,071	0	1,071
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	80	0	0	61	0	21	0	0	42	735	0	939	0	939	34	973
8	620.1-6 Materials and Supplies	(44)	63	72	5	46	144	53	11	12	160	21	26	566	0	566	21	587
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	700	21	0	25	0	0	25	0	2	889	0	889	32	922
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	97	85	68	99	190	68	105	14	55	106	43	28	959	0	959	35	993
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	123	123	127	127
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	(5)	0	0	0	0	0	0	0	0	0	(5)	0	(5)	(0)	(5)
26	TOTAL WATER DIRECT O&M EXPENSES	603	707	901	1,354	942	631	1,066	193	372	782	1,092	422	9,064	(172)	8,892	162	9,226

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,654	183	3,836
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	991	(270)	721
31	TOTAL WATER DIRECT LABOR COSTS	4,644	(87)	4,557

0450

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Lake Ajay 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	13	20	25	20	21	17	19	21	17	21	23	29	246	0	246	38	285
2 603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.7 Employee Pensions & Benefits	4	6	7	6	6	5	6	6	5	6	7	8	71	(24)	47	(20)	51
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	2	0	2	4	6
9 631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
17 656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 658.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	8	8	9	9
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	3	5	6	5	5	4	5	5	4	5	6	7	64	0	64	4	68
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
26 TOTAL WATER CUSTOMER ACCOUNTS	21	31	38	31	33	26	30	33	27	32	36	45	384	(15)	368	40	424

27 Total Labor	Total Labor	Adjustments	Total Adj. Labor
28 601.7 Salaries & Wages - Employees	246	38	285
29 603.7 Salaries & Wages - Officers, Etc.	0	0	0
30 604.7 Employee Pensions & Benefits	71	(20)	51
31 TOTAL WATER CUST ACCTS LABOR COSTS	317	19	335

0451

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Lake Ajay 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.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) Per Books O & M	(15) Interim Adjustments	(16) 1991 A & G Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	53	63	59	60	62	61	64	58	62	64	56	74	736	0	736	55	791
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	19	23	21	22	23	22	23	21	22	23	20	27	267	(126)	140	202	469
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	13	0	13	0	13
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	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	3	64
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.	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	2	62
11	633.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	26
12	634.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	2	2	2	2	2	2	2	2	2	3	2	3	29	0	29	2	31
14	641.8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	6	17
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	1
17	656.8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	6	41
18	657.8 Insurance - General Liability	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	4	45
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	24	25	25	26
20	659.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	25
21	660.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153	153
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	22	27	25	25	26	26	27	25	26	27	24	32	313	0	313	19	332
26	**TOTAL WATER A&G EXPENSES**	116	138	130	132	136	134	140	127	136	141	122	163	1,616	(102)	1,513	482	2,097

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.8 Salaries & Wages - Employees	736	55	791
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	267	202	469
31	**TOTAL WATER A&G LABOR COSTS**	1,003	257	1,259

0452

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

Company: SSU / Osceola / Lake Ajay 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	4,636	0	4,636	4,636	0	0	18	29	(5)	4,678	234	0	276	4,912
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	1,328	(445)	883	1,328	(445)	0	5	4	0	891	32	317	(88)	1,240
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	1,084	0	1,084	1,084	0	0	0	1	0	1,085	0	0	1	1,085
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	939	0	939	939	0	0	0	0	0	939	34	0	34	973
8 620.1-8 Materials and Supplies	630	0	630	630	0	0	1	4	0	635	23	0	28	658
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.	59	0	59	59	0	0	0	0	0	60	2	0	2	62
11 633.1-8 Contractual Services - Legal	24	0	24	24	0	0	1	0	0	25	1	0	1	26
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	918	0	918	918	0	0	1	0	0	919	33	0	34	952
14 641.1-8 Rental of Building/Real Prop.	11	0	11	11	0	0	0	5	0	17	1	0	6	17
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	959	0	959	959	0	0	0	2	0	961	35	0	37	996
17 656.1-8 Insurance - Vehicle	35	0	35	35	0	0	1	4	0	39	1	0	6	41
18 657.1-8 Insurance - General Liability	41	0	41	41	0	0	1	2	0	44	2	0	4	45
19 658.1-8 Insurance - Workman's Comp.	1	155	156	1	155	0	0	0	0	156	6	0	161	162
20 659.1-8 Insurance - Other	24	0	24	24	0	0	0	0	0	24	1	0	1	25
21 660.1-8 Advertising Expense	3	0	3	3	0	0	0	0	0	3	0	0	0	3
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	153	0	0	0	153	0	0	153	153
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	64	0	64	64	0	0	0	4	0	68	0	0	4	68
25 675.1-8 Miscellaneous Expenses	308	0	308	308	0	0	5	4	0	317	12	0	21	329
26 TOTAL WATER O&M EXPENSES	11,064	(290)	10,773	11,064	(290)	153	33	58	(5)	11,013	416	317	683	11,747

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 / Osceola / Lake Ajay Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	3,654		3,654	3,654						3,654	183		183	3,836
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	991	(295)	696	991	(295)					696	25		(270)	721
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	1,071		1,071	1,071						1,071			0	1,071
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	939		939	939						939	34		34	973
8 620.1-6 Materials and Supplies	566		566	566						566	21		21	587
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	889		889	889						889	32		32	922
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	959		959	959						959	35		35	993
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	123	123	0	123					123	4		127	127
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	(5)		(5)	(5)						(5)	(0)		(0)	(5)
26 TOTAL WATER DIRECT O&M EXPENSES	9,064	(172)	8,892	9,064	(172)	0	0	0	0	8,892	334	0	162	9,226

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.

0454

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

Company: SSU / Osceola / Lake Ajay 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	246		246	246				27	(2)	271	14		38	285
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	71	(24)	47	71	(24)			2		49	2		(20)	51
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	2		2	2				4		6	0		4	6
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	0		0	0				2		2	0		2	2
17 656.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
18 657.7 Insurance - General Liability	0		0	0				0		0	0		0	0
19 658.7 Insurance - Workman's Comp.	0	8	8	0	8			0		8	0		9	9
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	64		64	64				4		68			4	68
25 675.7 Miscellaneous Expenses	0		0	0				1		2	0		1	2
26 TOTAL WATER CUST ACCT EXPENSES	384	(15)	368	384	(15)	0	0	42	(2)	406	16	0	40	424

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 / Osceola / Lake Ajay 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	736		736	736			18	1	(2)	753	38		55	791
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	267	(126)	140	267	(126)		5	2		146	5	317	202	469
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	13		13	13			0	0		13			0	13
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	61		61	61			1	0		62	2		3	64
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	58		58	58			0	0		60	2		2	62
11 633.8 Contractual Services - Legal	24		24	24			1	0		25	1		1	26
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	29		29	29			1	0		30	1		2	31
14 641.8 Rental of Building/Real Prop.	11		11	11			0	5		17	1		6	17
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	1
17 656.8 Insurance - Vehicle	35		35	35			1	4		39	1		6	41
18 657.8 Insurance - General Liability	41		41	41			1	2		44	2		4	45
19 658.8 Insurance - Workman's Comp.	1	24	25	1	24		0	0		25	1		25	26
20 659.8 Insurance - Other	24		24	24			0	0		24	1		1	25
21 660.8 Advertising Expense	3		3	3			0	0		3	0		0	3
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		153	0	0		153			153	153
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	313		313	313			5	3		320	12		19	332
26 TOTAL WATER A&G EXPENSES	1,616	(102)	1,513	1,616	(102)	153	33	17	(2)	1,714	67	317	482	2,097

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.

0456

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

Company: SSU / Osceola / Lake Ajay 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 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-8 Salaries & Wages - Employees	5,567		4,636	(931)	-16.72%	10,103	(5,467)	-54.11%
2	603.1-8 Salaries & Wages - Officers, Etc.	17		0	(17)	-100.00%	31	(31)	-100.00%
3	604.1-8 Employee Pensions & Benefits	92		883	791	859.47%	167	716	428.71%
4	610.1-8 Purchased Water	276		0	(276)	-100.00%	501	(501)	-100.00%
5	615.1-8 Purchased Power	2,708		1,084	(1,624)	-59.96%	4,914	(3,831)	-77.95%
6	616.1-8 Fuel for Power Purchased	1		0	(1)	-100.00%	2	(2)	-100.00%
7	618.1-8 Chemicals	898		939	41	4.60%	1,630	(690)	-42.36%
8	620.1-8 Materials and Supplies	866		630	(236)	-27.29%	1,572	(942)	-59.93%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	32		59	27	84.97%	58	1	1.93%
11	633.1-8 Contractual Services - Legal	5		24	19	381.36%	9	15	165.25%
12	634.1-8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	2	(2)	-100.00%
13	635.1-8 Contractual Services - Other	1,018		918	(100)	-9.82%	1,847	(929)	-50.31%
14	641.1-8 Rental of Building/Real Prop.	5		11	6	129.48%	9	2	26.46%
15	642.1-8 Rental of Equipment	202		0	(202)	-99.78%	367	(366)	-99.88%
16	650.1-8 Transportation Expense	47		959	912	1940.82%	85	874	1024.59%
17	656.1-8 Insurance - Vehicle	29		35	6	20.37%	53	(18)	-33.67%
18	657.1-8 Insurance - General Liability	29		41	12	40.09%	53	(12)	-22.80%
19	658.1-8 Insurance - Workman's Comp.	28		156	128	456.33%	51	105	206.56%
20	659.1-8 Insurance - Other	9		24	15	164.32%	16	7	45.65%
21	660.1-8 Advertising Expense	1		3	2	150.82%	2	1	38.21%
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	19		64	45	235.72%	34	29	85.00%
25	675.1-8 Miscellaneous Expenses	225		308	83	36.97%	408	(100)	-24.52%
26	**TOTAL WATER O&M EXPENSES**	12,075		10,773	(1,302)	-10.78%	21,913	(11,139)	-50.83%
27	**SUBTOTAL (less accts. 666 & 667)**	12,075		10,773	(1,302)	-10.78%	21,913	(11,139)	-103.40%
28	**Average ERC's**	23		38	15	65.22%			
29	**Average Consumer Price Index - U**	124.0		136.2	12	9.84%			
30				Compounded Multiplier =		81.47%			

Notes:

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

Description of Calculation:

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

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

Company: SSU / Osceola / Lake Ajay 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 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	4,823		3,654	(1,169)	-24.24%	8,752	(5,099)	-58.25%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			696	696	N.A.	0	696	N.A.
4	610.1-6 Purchased Water	276		0	(276)	-100.00%	501	(501)	-100.00%
5	615.1-6 Purchased Power	2,703		1,071	(1,632)	-60.38%	4,905	(3,834)	-78.17%
6	616.1-6 Fuel for Power Purchased	1		0	(1)	-100.00%	2	(2)	-100.00%
7	618.1-6 Chemicals	998		939	41	4.60%	1,630	(690)	-42.36%
8	620.1-6 Materials and Supplies	842		566	(276)	-32.73%	1,528	(962)	-62.93%
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	995		889	(106)	-10.63%	1,806	(916)	-50.75%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	200		0	(200)	-100.00%	363	(363)	-100.00%
16	650.1-6 Transportation Expense	42		959	917	2182.14%	76	882	1157.57%
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 - Workmen's Comp.			123	123	N.A.	0	123	N.A.
20	659.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	50		(5)	(55)	-109.80%	91	(96)	-105.40%
26	**TOTAL WATER O&M EXPENSES**	**10,830**		**8,892**	**(1,938)**	**-17.90%**	**19,653**	**(10,762)**	**-54.76%**
27	**SUBTOTAL (less accts. 666 & 667)**	**10,830**		**8,892**	**(1,938)**	**-17.90%**	**19,653**	**(10,762)**	**-121.03%**
28	**Average ERC's**	**23**		**38**	**15**	**65.22%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**81.47%**			

Notes:

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

Description of Calculation:

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

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

Company: SSU / Osceola / Lake Ajay 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 sheets, if necessary, to explain the differences.

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7 Salaries & Wages - Employees	292		246	(46)	-15.67%	530	(284)	-53.53%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			47	47	N.A.	0	47	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			2	2	N.A.	0	2	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			0	0	N.A.	0	0	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			8	8	N.A.	0	8	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	19		64	45	235.72%	34	29	85.00%
25	675.7 Miscellaneous Expenses	1		0	(1)	-54.24%	2	(1)	-74.78%
26	**TOTAL WATER O&M EXPENSES**	312		368	56	18.06%	566	(198)	-34.93%
27	**SUBTOTAL (less accts. 666 & 667)**	312		368	56	18.06%	566	(198)	-53.69%
28	**Average ERC's**	23		38	15	65.22%			
29	**Average Consumer Price Index - U**	124.0		138.2	12	9.84%			
30				Compounded Multiplier =		81.47%			

Notes:

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

Description of Calculation:

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

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

Company: SSU / Osceola / Lake Ajay 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 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	452		736	284	62.86%	820	(84)	-10.26%
2	603.8 Salaries & Wages - Officers, Etc.	17		0	(17)	-100.00%	31	(31)	-100.00%
3	604.8 Employee Pensions & Benefits	92		140	48	52.35%	167	(27)	-16.05%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	5		13	8	153.15%	9	4	39.50%
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	24		61	37	153.78%	44	17	39.84%
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.	32		59	27	84.97%	58	1	1.93%
11	633.8 Contractual Services - Legal	5		24	19	381.36%	9	15	165.25%
12	634.8 Contractual Services - Mgmt. Fees	1		0	(1)	-100.00%	2	(2)	-100.00%
13	635.8 Contractual Services - Other	28		29	6	24.92%	42	(13)	-31.16%
14	641.8 Rental of Building/Real Prop.	5		11	6	129.48%	9	2	26.46%
15	642.8 Rental of Equipment	2		0	(2)	-78.24%	4	(3)	-88.01%
16	650.8 Transportation Expense	5		0	(5)	-93.87%	9	(9)	-96.62%
17	656.8 Insurance - Vehicle	29		35	6	20.37%	53	(18)	-33.67%
18	657.8 Insurance - General Liability	29		41	12	40.09%	53	(12)	-22.80%
19	658.8 Insurance - Workman's Comp.	28		25	(3)	-11.67%	51	(26)	-51.32%
20	659.8 Insurance - Other	9		24	15	164.32%	16	7	45.65%
21	660.8 Advertising Expense	1		3	2	150.82%	2	1	38.21%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	174		313	139	79.67%	316	(3)	-0.99%
26	**TOTAL WATER O&M EXPENSES**	**933**		**1,513**	**580**	**62.20%**	**1,693**	**(180)**	**-10.62%**
27	**SUBTOTAL (less accts. 666 & 667)**	**933**		**1,513**	**580**	**62.20%**	**1,693**	**(180)**	**-11.88%**
28	**Average ERC's**	**23**		**38**	**15**	**65.22%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**61.47%**			

Notes:

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

Description of Calculation:

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

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

Company: SSU / Osceola / Lake Ajay 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) O&M GUIDELINE DEVIATION %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(5,467)	-54.11%	
2	603.1-S Salaries & Wages - Officers, Etc.	(31)	-100.00%	
3	604.1-S Employee Pensions & Benefits	716	428.71%	
4	610.1-S Purchased Water	(501)	-100.00%	
5	615.1-S Purchased Power	(3,831)	-77.95%	
6	616.1-S Fuel for Power Purchased	(2)	-100.00%	
7	618.1-S Chemicals	(690)	-42.36%	
8	620.1-S Materials and Supplies	(942)	-59.93%	
9	631.1-S Contractual Services - Engr.	0	N.A.	
10	632.1-S Contractual Services - Acct.	1	1.93%	
11	633.1-S Contractual Services - Legal	15	165.25%	
12	634.1-S Contractual Services - Mgmt. Fees	(2)	-100.00%	
13	635.1-S Contractual Services - Other	(929)	-50.31%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	2	26.46%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(366)	-99.88%	
16	650.1-S Transportation Expense	874	1024.59%	
17	656.1-S Insurance - Vehicle	(18)	-33.67%	
18	657.1-S Insurance - General Liability	(12)	-22.80%	
19	658.1-S Insurance - Workman's Comp.	105	206.56%	
20	659.1-S Insurance - Other	7	45.65%	
21	660.1-S Advertising Expense	1	38.21%	
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	29	85.00%	
25	675.1-S Miscellaneous Expenses	(100)	-24.52%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(11,139)	-50.83%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Osceola / Lake Ajay Estates

FPSC

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

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

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Osceola / Lake Ajay 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	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	$614
	Total Projected Rate Case Expense	1,772,200	614
	Annual Amortization Over 4 Years	**$443,050**	**$153**
	Method of Allocation Between Systems:		
	Average Number of Customers	101,044	35
	% of Total	100%	0.0346%
	(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 / Lake Ajay Estates

FPSC

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

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

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

(1)	(2)	(3)	(4)

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

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

ALLOCATION OF EXPENSES - 1991

Company: SSU / Osceola / Lake Ajay Estates

FPSC

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

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

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

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

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

A-SCHEDULES (RATE BASE):

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

B-SCHEDULES (INCOME STATEMENT):

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

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Osceola / Lake Ajay 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	1991 DEPRECIATION EXPENSE Adjustment	1991 DEPRECIATION EXPENSE Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	40	2.50%	0	0	0
3	302.1 Franchises	99	40	2.50%	2	0	2
4	339.1 Other Plant & Misc.	10	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	3	0	N.A.	0	0	0
7	304.2 Structures & Improvements	1,061	33	3.03%	32	0	32
8	305.2 Collect. & Impound.	108	50	2.00%	2	0	2
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	38,120	30	3.33%	1,271	0	1,271
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	1	35	2.86%	0	0	0
13	*310.2 Power Generation Eq.*	1	20	5.00%	0	0	0
14	311.2 Pumping Equipment	10,553	20	5.00%	528	0	528
15	339.2 Other Plant & Misc.	(1)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2,800	0	N.A.	0	0	0
18	304.3 Structures & Improvements	31,638	33	3.03%	959	0	959
19	320.3 Water Treatment Eq.	2,395	22	4.55%	109	0	109
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	22,380	37	2.70%	605	0	605
25	331.4 Transm. & Distribution	113,637	43	2.33%	2,643	0	2,643
26	333.4 Services	908	40	2.50%	23	0	23
27	334.4 Meters & Meter Insallation	7,732	20	5.00%	387	0	387
28	*335.4 Hydrants*	6	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	184	0	N.A.	0	0	0
32	304.5 Structures & Improvements	913	40	2.50%	23	0	23
33	340.5 Office Furniture & Equipment	468	15	6.67%	31	0	31
34	340.51 Computer Equipment	724	6	16.67%	121	0	121
35	341.5 Transportation Equipment	622	6	16.67%	104	0	104
36	342.5 Stores Equipment	5	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	236	16	6.25%	15	0	15
38	344.5 Laboratory Equipment	52	15	6.67%	3	0	3
39	345.5 Power Operated Equipment	307	12	8.33%	26	0	26
40	346.5 Communication Equipment	97	10	10.00%	10	0	10
41	347.5 Miscellaneous Equipment	33	15	6.67%	2	0	2
42	348.5 Other Tangible Plant	26	10	10.00%	3	0	3
43							
44	**INTANGIBLE PLANT**	109		2.64%	3	0	3
45	**SUPPLY & PUMPING**	49,846		3.68%	1,833	0	1,833
46	**WATER TREATMENT PLANT**	36,833		2.90%	1,068	0	1,068
47	**TRANSM. & DISTRIBUTION**	144,664		2.53%	3,657	0	3,657
48	**GENERAL PLANT**	3,667		9.19%	337	0	337
49							
51	**TOTAL DEPRECIATION EXPENSE**	235,119		2.93%	6,897	0	6,897
52	**AMORTIZATION OF CIAC**				(2,006)	0	(2,006)
53	**NON-USED AND USEFUL**				(436)	0	(436)
54	***NET DEPRECIATION EXPENSE - WATER***				4,454	0	4,454

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Osceola / Lake Ajay 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	3.30%	0	0	0
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	5,088	5.00%	254	0	254
4 Contributed Lines	75,339	2.33%	1,752	0	1,752
5 Cont. Prty. Other Than Lines	0	2.67%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	80,427		2,006	0	2,006

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 / Lake Ajay 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	1,061	32	3.03%
3	305.2 Collect. & Impound.	108	2	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	38,120	1,271	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	1	0	2.86%
8	310.2 Power Generation Eq.	1	0	5.00%
9	311.2 Pumping Equipment	10,553	528	5.00%
10	339.2 Other Plant & Misc.	(1)	(0)	4.00%
11	304.3 Structures & Improvements	31,638	959	3.03%
12	320.3 Water Treatment Eq.	2,395	109	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reserviors	22,380	605	2.70%
15	**COMPOSITE RATE**	106,256	3,505	**3.30%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	113,637	2,643	2.33%
19	335.4 Hydrants	6	0	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	113,643	2,643	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	7,732	387	5.00%
24	**COMPOSITE RATE**	7,732	387	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	908	23	2.50%
27	**COMPOSITE RATE**	908	23	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	106,256	3,505	3.30%
30	Line / Main Extension Fees & Contri. lines (Line 21)	113,643	2,643	2.33%
31	Meter Installation Fees (Line 24)	7,732	387	5.00%
32	Service Installation Fees (Line 27)	908	23	2.50%
33	**COMPOSITE RATE**	228,540	6,557	**2.87%**

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

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

Company: SSU / Osceola / Lake Ajay 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 # 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	2	0	2	0.00%	0
4	339.1 Other Plant & Misc.	0	0	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**					
6	303.2 Land & Land Rights	0	0	0	0.00%	0
7	304.2 Structures & Improvements	32	0	32	0.00%	0
8	305.2 Collect. & Impound.	2	0	2	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	1,271	0	1,271	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	528	0	528	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	959	0	959	0.00%	0
19	320.3 Water Treatment Eq.	109	0	109	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	605	0	605	0.00%	0
25	331.4 Transm. & Distribution	2,643	1,752	891	49.00%	436
26	333.4 Services	23	0	23	0.00%	0
27	334.4 Meters & Meter Insaltation	387	0	387	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	23	0	23	0.00%	0
33	340.5 Office Furniture & Equipment	31	0	31	0.00%	0
34	340.51 Computer Equipment	121	0	121	0.00%	0
35	341.5 Transportation Equipment	104	0	104	0.00%	0
36	342.5 Stores Equipment	0	0	0	0.00%	0
37	343.5 Tools, Shop & Garage	15	0	15	0.00%	0
38	344.5 Laboratory Equipment	3	0	3	0.00%	0
39	345.5 Power Operated Equipment	26	0	26	0.00%	0
40	346.5 Communication Equipment	10	0	10	0.00%	0
41	347.5 Miscellaneous Equipment	2	0	2	0.00%	0
42	348.5 Other Tangible Plant	3	0	3	0.00%	0
43						
44	**INTANGIBLE PLANT**	3	0	3		0
45	**SUPPLY & PUMPING**	1,833	0	1,833		0
46	**WATER TREATMENT PLANT**	1,068	0	1,068		0
47	**TRANSM. & DISTRIBUTION**	3,657	1,752	1,905		436
48	**GENERAL PLANT**	337	0	337		0
49						
51	**TOTAL**	**6,897**	**1,752**	**5,145**		**436**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**8.48%**	

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

Present Income - Interim / Final

Company: SSU / Osceola / Lake Ajay 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:	537	2	540	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	537	7	544		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	400	400		
6		0	0	0		
7	TOTAL	0	400	400		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		2,450	0	2,450		
11		0	0	0		
12	TOTAL	2,450	0	2,450		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,988	402	3,390		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,988	407	3,394		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 / Lake Ajay 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	11,940	50	11,990	11,940	150	12,090	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	11,064	(290)	10,773	11,064	683	11,747	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	4,454	0	4,454	4,454	0	4,454	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	2,988	407	3,394	2,988	407	3,394	B-15 (W)	-
8 Pre Tax Operating Expenses	18,505	117	18,622	18,505	1,090	19,595	-	-
9 **TOTAL PRE-TAX INCOME**	(6,566)	(66)	(6,632)	(6,566)	(940)	(7,505)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(6,566)	(66)	(6,632)	(6,566)	(940)	(7,505)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	131,412	(11,236)	120,176	131,412	(11,115)	120,298	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	7,622	(652)	6,970	7,622	(645)	6,977	-	-
17 Total Taxable Income	(14,188)	585	(13,602)	(14,188)	(295)	(14,482)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(5,339)	220	(5,119)	(5,339)	(111)	(5,450)	-	-
20 Less:								
21 Parent Debt Adjustment	561	0	561	561	0	561	C-9 (W)	-
22 Investment Tax Credit	112	0	112	112	0	112	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(6,012)	220	(5,791)	(6,012)	(111)	(6,123)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Osceola / Lake Ajay 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. (%)	*8.48%*	*0.00%*	*8.48%*	*B-13 (W)*	
3 **NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Lake Brantley - 325

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Lake Brantley
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	58,518	(25)	58,490	A-5 (W)
2	Utility Land & Land Rights	3,023	0	3,023	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(21,713)	(55)	(21,768)	A-9 (W)
6	CIAC	(15,360)	0	(15,360)	A-12 (W)
7	Accumulated Amortization of CIAC	6,408	0	6,408	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	217	0	217	C-7 (W)
12	Working Capital Allowance	1,449	139	1,588	A-17 (W)
13	**TOTAL WATER RATE BASE**	**32,539**	**59**	**32,598**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Lake Brantley
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	58,516	(25)	58,490	A-5 (W)
2	Utility Land & Land Rights	3,023	0	3,023	A-5 (W)
3	Non-Used & Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(21,713)	(55)	(21,768)	A-9 (W)
6	CIAC	(15,360)	0	(15,360)	A-12 (W)
7	Accumulated Amortization of CIAC	6,408	0	6,408	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	217	0	217	C-7 (W)
12	Working Capital Allowance	1,449	(46)	1,403	A-17 (W)
13	TOTAL WATER RATE BASE	32,539	(126)	32,413	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Lake Brantley

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.	(203)	152	(25)	A-5 (W)
3					
4	2.				
5					
6					
7		(203)	152	(25)	
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.	28	28	28	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		28	(138)	(55)	
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 / Lake Brantley

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).	(46)	(46)	(46)	A-17 (W)
38					
39	2.				
40					
41					
42		(46)	(46)	(46)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	139	139	139	A-17 (W)
45					
46	2.				
47					
48					
49		139	139	139	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(220)	(32)	(126)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(35)	153	59	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Lake Brantley

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**	62,154
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 / Lake Brantley

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**	62,154
17	1989 Additions	1,471
18	1989 Retirements	0
19	1989 Adjustments	4
20	1989 Net Additions	1,475
21	**12/31/89 BALANCE**	63,629
22	1990 Additions (A/C 101)	(330)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(330)
27	**12/31/90 BALANCE**	63,299
28	1990 General Plant Reallocation Adjustments *	(5,700)
29	**12/31/90 ADJUSTED BALANCE**	57,599
30	1991 Additions (A/C 101)	7,879
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	152
34	1991 Net Additions	8,031
35	**12/31/91 BALANCE**	65,630

* 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 / Lake Brantley

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	203	(354)	0	(152)	(203)	152	0	25	(25)	0
3	302.1 Franchises	690	0	0	690	0	0	690	690	0	690
4	339.1 Other Plant & Misc.	1,028	0	0	1,028	0	0	1,028	1,028	0	1,028
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	7,075	0	0	7,075	0	0	7,075	7,075	0	7,075
8	305.2 Collect. & Impound.	3	0	0	3	0	0	3	3	0	3
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,990	0	0	1,990	0	0	1,990	1,990	0	1,990
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	305	0	0	305	0	0	305	305	0	305
13	310.2 Power Generation Eq.	7	0	0	7	0	0	7	7	0	7
14	311.2 Pumping Equipment	14,325	0	0	14,325	0	0	14,325	14,325	0	14,325
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	2,657	0	0	2,657	0	0	2,657	2,657	0	2,657
18	304.3 Structures & Improvements	1,019	0	0	1,019	0	0	1,019	1,019	0	1,019
19	320.3 Water Treatment Eq.	3,468	0	0	3,468	0	0	3,468	3,468	0	3,468
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	1	0	0	1	0	0	1	1	0	1
24	330.4 Distr. Reservoirs	2,060	0	0	2,060	0	0	2,060	2,060	0	2,060
25	331.4 Transm. & Distribution	9,767	6,430	0	16,197	0	0	16,197	12,982	0	12,982
26	333.4 Services	2,394	57	0	2,451	0	0	2,451	2,422	0	2,422
27	334.4 Meters & Meter Installation	3,814	1,217	0	5,031	0	0	5,031	4,422	0	4,422
28	335.4 Hydrants	38	0	0	38	0	0	38	38	0	38
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	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**	1,921	(354)	0	1,566	(203)	152	1,718	1,743	(25)	1,718
45	**SUPPLY & PUMPING**	23,715	0	0	23,715	0	0	23,715	23,715	0	23,715
46	**WATER TREATMENT PLANT**	7,144	0	0	7,144	0	0	7,144	7,144	0	7,144
47	**TRANSM. & DISTRIBUTION**	18,170	7,704	0	25,874	0	0	25,874	22,022	0	22,022
48	**GENERAL PLANT**	6,649	529	0	7,179	0	0	7,179	6,914	0	6,914
49											
50	**TOTAL PLANT IN SERVICE**	57,599	7,879	0	65,478	(203)	152	65,630	61,538	(25)	61,513
51	**LAND & LAND RIGHTS**	3,029	(12)	0	3,017	0	0	3,017	3,023	0	3,023
52	**TOTAL PIS LESS LAND**	54,571	7,891	0	62,461	(203)	152	62,613	58,516	(25)	58,490

*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 / Lake Brantley

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	690	0	0	690	0%	0
4 339.1 Other Plant & Misc.	1,028	0	0	1,028	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	18	0	0	18	0%	0
7 304.2 Structures & Improvements	7,075	0	0	7,075	0%	0
8 305.2 Collect. & Impound.	3	0	0	3	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	1,990	0	0	1,990	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	305	0	0	305	0%	0
13 310.2 Power Generation Eq.	7	0	0	7	0%	0
14 311.2 Pumping Equipment	14,325	0	0	14,325	0%	0
15 339.2 Other Plant & Misc.	(8)	0	0	(8)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	2,657	0	0	2,657	0%	0
18 304.3 Structures & Improvements	1,019	0	0	1,019	0%	0
19 320.3 Water Treatment Eq.	3,468	0	0	3,468	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	1	0	0	1	0%	0
24 330.4 Distr. Reservoirs	2,060	0	0	2,060	0%	0
25 331.4 Transm. & Distribution	12,982	0	0	12,982	0%	0
26 333.4 Services	2,422	0	0	2,422	0%	0
27 334.4 Meters & Meter Insallation	4,422	0	0	4,422	0%	0
28 335.4 Hydrants	38	0	0	38	0%	0
29 339.4 Other Plant & Misc.	95	0	0	95	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**	1,718	0	0	1,718		0
45 **SUPPLY & PUMPING**	23,715	0	0	23,715		0
46 **WATER TREATMENT PLANT**	7,144	0	0	7,144		0
47 **TRANSM. & DISTRIBUTION**	22,022	0	0	22,022		0
48 **GENERAL PLANT**	6,914	0	0	6,914		0
49						
50 **TOTAL PLANT IN SERVICE**	61,513	0	0	61,513		0
51 **LAND & LAND RIGHTS**	3,023	0	0	3,023		0
52 **TOTAL PIS LESS LAND**	58,490	0	0	58,490		0
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Lake Brantley
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 / Lake Brantley

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**	19,076
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 / Lake Brantley

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**	19,076
17	1989 Additions	1,836
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,836
21	**12/31/89 BALANCE**	20,912
22	1990 Additions	2,612
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,612
26	**12/31/90 BALANCE**	23,524
27	1990 General Plant Reallocation Adjustments *	(3,077)
28	**12/31/90 ADJUSTED BALANCE**	20,447
29	1991 Additions	2,532
30	1991 Retirements	0
31	1991 Adjustments	138
32	1991 Net Additions	2,670
33	**12/31/91 BALANCE**	23,117

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Lake Brantley
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	28	0	28	(28)	(28)	(0)	28	(28)	(0)
3 302.1 Franchises	252	17	269	0	0	269	260	0	260
4 339.1 Other Plant & Misc.	463	41	504	0	0	504	484	0	484
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	2,436	214	2,651	0	0	2,651	2,544	0	2,544
8 305.2 Collect. & Impound.	(1)	0	(1)	0	0	(1)	(1)	0	(1)
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	850	66	917	0	0	917	884	0	884
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	123	9	131	0	0	131	127	0	127
13 310.2 Power Generation Eq.	1	0	2	0	0	2	2	0	2
14 311.2 Pumping Equipment	6,051	716	6,768	0	0	6,768	6,409	0	6,409
15 339.2 Other Plant & Misc.	(1)	(0)	(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	123	31	154	0	0	154	138	0	138
19 320.3 Water Treatment Eq.	1,512	158	1,669	0	0	1,669	1,590	0	1,590
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	247	56	302	0	0	302	275	0	275
25 331.4 Transm. & Distribution	3,466	302	3,768	0	0	3,768	3,617	0	3,617
26 333.4 Services	928	61	988	0	0	988	958	0	958
27 334.4 Meters & Meter Insallation	1,780	221	2,001	0	0	2,001	1,890	0	1,890
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	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	743	58	802	(28)	(28)	773	772	(28)	744
45 SUPPLY & PUMPING	9,460	1,006	10,466	0	0	10,466	9,963	0	9,963
46 WATER TREATMENT PLANT	1,635	189	1,823	0	0	1,823	1,729	0	1,729
47 TRANSM. & DISTRIBUTION	6,435	644	7,079	0	0	7,079	6,757	0	6,757
48 GENERAL PLANT	2,175	635	2,810	0	166	2,976	2,492	83	2,575
49									
50 TOTAL WATER ACCUM. DEP.	20,447	2,532	22,979	(28)	138	23,117	21,713	55	21,768

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Lake Brantley

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	260	0	260	0%	0
4 339.1 Other Plant & Misc.	484	0	484	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	2,544	0	2,544	0%	0
8 305.2 Collect. & Impound.	(1)	0	(1)	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	884	0	884	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	127	0	127	0%	0
13 310.2 Power Generation Eq.	2	0	2	0%	0
14 311.2 Pumping Equipment	6,409	0	6,409	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	138	0	138	0%	0
19 320.3 Water Treatment Eq.	1,590	0	1,590	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	275	0	275	0%	0
25 331.4 Transm. & Distribution	3,617	0	3,617	0%	0
26 333.4 Services	958	0	958	0%	0
27 334.4 Meters & Meter Installation	1,890	0	1,890	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	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**	744	0	744		0
45 **SUPPLY & PUMPING**	9,963	0	9,963		0
46 **WATER TREATMENT PLANT**	1,729	0	1,729		0
47 **TRANSM. & DISTRIBUTION**	6,757	0	6,757		0
48 **GENERAL PLANT**	2,575	0	2,575		0
49					
50 **TOTAL**	21,768	0	21,768		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 / Lake Brantley

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**	**15,135**
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 / Lake Brantley

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**	15,135
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	15,135
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	15,135
27	1991 Additions	450
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	450
31	**12/31/91 BALANCE**	15,585

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

Company: SSU / Seminole / Lake Brantley
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	450	450	0	0	450	225	0	225
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	15,135	0	15,135	0	0	15,135	15,135	0	15,135
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	**15,135**	**450**	**15,585**	**0**	**0**	**15,585**	**15,360**	**0**	**15,360**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Lake Brantley

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**	5,195
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 / Lake Brantley

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**	5,195
17	1989 Additions	365
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	365
21	**12/31/89 BALANCE**	5,560
22	1990 Additions	566
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	566
26	**12/31/90 BALANCE**	6,126
27	1991 Additions	565
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	565
31	**12/31/91 BALANCE**	6,691

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Seminole / Lake Brantley

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	11	11	0	0	11	6	0	6
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	6,126	554	6,680	0	0	6,680	6,403	0	6,403
6 Service Installation Fees	0	0	0	0	0	0	0	0	0
7 TOTAL WATER ACCUM. AMORT. CIAC	6,126	565	6,691	0	0	6,691	6,408	0	6,408

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Lake Brantley

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 / Lake Brantley

FPSC

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

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

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

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

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Seminole / Lake Brantley

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 / Lake Brantley
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	11,591	(368)	11,224	11,591	1,114	12,705	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,449	(46)	1,403	1,449	139	1,588	

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)

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 Acquistion Adjustments Calculation

Company: SSU / Seminole / Lake Brantley

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

Lake Brantley - 325

Seminole County (SSU)

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

Company: SSU / Seminole / Lake Brantley
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	11,169	177	11,346	8,858	20,204	78.07%	B-4, B-3 (W)
3 Other Revenues	585	(15)	570	0	570		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**11,754**	**162**	**11,916**	**8,858**	**20,774**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	11,591	1,114	12,705	0	12,705		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,966	0	1,966	0	1,966		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	655	473	1,129	399	1,527		B-15, B-3 (W)
9 Provision For Income Taxes	(1,842)	(538)	(2,380)	3,183	804		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**12,371**	**1,050**	**13,421**	**3,582**	**17,003**		
11 ***NET OPERATING INCOME:***	**(617)**	**(888)**	**(1,505)**	**5,276**	**3,772**		
12 **RATE BASE**	**32,539**		**32,598**		**32,598**		A-1 (W)
13 **RATE OF RETURN**	**-1.90%**		**-4.62%**		**11.57%**		D-1 (W)

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

Company: SSU / Seminole / Lake Brantley
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	11,169	177	11,346	7,290	18,636	64.25%	B-4, B-3 (W)
3	Other Revenues	585	0	585	0	585		B-4 (W)
4	**TOTAL OPERATING REVENUES**	11,754	177	11,931	7,290	19,221		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	11,591	(368)	11,224	0	11,224		B-5 (W)
6	Depreciation, net of CIAC Amort.	1,966	0	1,966	0	1,966		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	655	474	1,129	328	1,457		B-15, B-3 (W)
9	Provision For Income Taxes	(1,842)	29	(1,813)	2,620	807		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	12,371	136	12,507	2,948	15,455		
11	**NET OPERATING INCOME:**	(617)	41	(576)	4,342	3,766		
12	**RATE BASE**	32,539		32,413		32,413		A-1 (W)
13	**RATE OF RETURN**	-1.90%		-1.78%		11.62%		D-1 (W)

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

Company: SSU / Seminole / Lake Brantley
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	32,413		32,598		A-1 (W)	-
5	Required Income (L3 x L4)	3,766		3,772		-	-
6	Adjusted Income under Present Rates	(576)		(1,505)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	4,342		5,276		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	6,962		8,460		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	7,290		8,858		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	6,962		8,460		-	-
14	*Composite Income Tax Rate*	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	2,620		3,183		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	328		399		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	4,342		5,276			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 / Lake Brantley

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.	177	162	B-4 (W)
3				
4	2.			
5				
6				
7		177	162	
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.	(368)	(368)	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.		432	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		597	B-5 (W)
22				
23				
24		(368)	1,114	
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	7	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	466	466	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		474	473	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	29	(538)	B-16 (W)
48				
49	2.			
50				
51				
52		29	(538)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	41	(888)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Lake Brantley
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	11,166	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**	11,166	180	11,346
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	3	0	
16	**SUBTOTAL OTHER WATER SALES**	3	(3)	0
17	**TOTAL WATER SALES**	11,169	177	11,346
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	585	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**	585	(15)	570
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	11,754	177	11,931
26	***GRAND TOTAL WATER OPERATING REVENUES (FINAL)***	11,754	162	11,916

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 / Lake Brantley

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	5,400	353	5,753	3,548	177	3,725	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	1,576	104	1,679	940	(240)	700	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	1,435	2	1,437	1,411	0	1,411	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	61	2	63	61	2	63	0	0	0	0	0	0
8	620	Materials and Supplies	592	31	624	473	17	490	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	685	27	712	631	23	654	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	542	23	564	540	20	560	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	187	189	0	124	124	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	807	47	854	216	8	224	1	3	4	590	37	626
26		**TOTAL WATER O&M EXPENSES**	**11,591**	**1,114**	**12,705**	**7,820**	**131**	**7,951**	**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	5,400	353	5,753	3,548	177	3,725	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	1,576	104	1,679	940	(240)	700	133	(37)	96	503	381	884
31		**TOTAL WATER LABOR COSTS**	**6,976**	**457**	**7,432**	**4,488**	**(63)**	**4,425**	**597**	**35**	**632**	**1,891**	**484**	**2,375**

0506

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

Company: SSU / Seminole / Lake Brantley

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	5,400	0	5,400	3,548	0	3,548	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	1,576	(548)	1,028	940	(265)	675	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	1,435	0	1,435	1,411	0	1,411	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	61	0	61	61	0	61	0	0	0	0	0	0
8	620	Materials and Supplies	592	0	592	473	0	473	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	685	0	685	631	0	631	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	542	0	542	540	0	540	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	180	181	0	119	119	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	807	0	807	216	0	216	1	0	1	590	0	590
26		**TOTAL WATER O&M EXPENSES**	**11,591**	**(368)**	**11,224**	**7,820**	**(145)**	**7,675**	**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	5,400	0	5,400	3,548	0	3,548	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	1,576	(548)	1,028	940	(265)	675	133	(45)	88	503	(238)	264
31		**TOTAL WATER LABOR COSTS**	**6,976**	**(548)**	**6,428**	**4,488**	**(265)**	**4,223**	**597**	**(45)**	**553**	**1,891**	**(238)**	**1,652**

0507

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

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

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

FPSC
Schedule: B-5 (W)

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

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 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	278	341	508	453	617	420	472	394	621	408	330	559	5,400	0	5,400	353	5,753
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	93	110	169	128	169	124	135	125	176	119	99	129	1,576	(548)	1,028	104	1,679
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	108	106	111	119	123	122	127	134	119	123	110	132	1,435	0	1,435	2	1,437
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	21	0	0	0	0	61	0	61	2	63
8	620.1-8 Materials and Supplies	(49)	166	83	13	110	25	123	26	26	34	20	15	592	0	592	31	624
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	38	39	39	208	237	39	23	4	5	23	4	26	685	0	685	27	712
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	37	91	46	52	76	30	38	19	60	43	25	26	542	0	542	23	564
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	180	181	187	189
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	75	49	51	46	50	52	45	251	807	0	807	47	854
26	**TOTAL WATER O&M EXPENSES**	**580**	**944**	**1,085**	**1,061**	**1,449**	**847**	**1,012**	**810**	**1,096**	**844**	**672**	**1,191**	**11,591**	**(368)**	**11,224**	**1,114**	**12,705**

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-8 Salaries & Wages - Employees	5,400	353	5,753
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,576	104	1,679
31	**TOTAL WATER LABOR COSTS**	6,976	457	7,432

0508

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

Company: SSU / Seminole / Lake Brantley
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	153	185	350	302	460	274	315	245	471	248	181	365	3,548	0	3,548	177	3,725
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	56	115	76	115	73	81	75	125	64	49	63	940	(265)	675	(240)	700
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	106	104	109	117	121	120	125	132	117	121	108	129	1,411	0	1,411	0	1,411
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	21	0	0	0	0	61	0	61	2	63
8	620.1-6 Materials and Supplies	(58)	156	74	4	100	15	112	16	16	24	11	3	473	0	473	17	490
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	34	34	34	203	232	34	19	0	0	19	0	21	631	0	631	23	654
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	37	91	45	52	75	30	38	19	60	42	25	26	540	0	540	20	560
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	25	0	0	0	0	0	0	191	216	0	216	8	224
26	**TOTAL WATER DIRECT O&M EXPENSES**	**322**	**626**	**768**	**754**	**1,129**	**546**	**690**	**508**	**789**	**517**	**374**	**798**	**7,820**	**(145)**	**7,675**	**131**	**7,951**

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,548	177	3,725
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	940	(240)	700
31	***TOTAL WATER DIRECT LABOR COSTS***	**4,488**	**(63)**	**4,425**

0509

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Lake Brantley
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	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

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
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

0510

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Lake Brantley
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	1,368	0	1,368	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

0511

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

Company: SSU / Seminole / Lake Brantley

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

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS: Recapture 3 Months of A&G Alloc. To Lehigh	ALLOCATED LEHIGH COSTS: Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	601.1-.8 Salaries & Wages - Employees	5,400	0	5,400	5,400	0	0	34	54	(9)	5,479	274	0	353	5,753
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	1,576	(548)	1,028	1,576	(548)	0	9	7	0	1,044	36	597	104	1,679
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	1,435	0	1,435	1,435	0	0	0	2	0	1,437	0	0	2	1,437
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	61	0	61	61	0	0	0	0	0	61	2	0	2	63
8	620.1-.8 Materials and Supplies	592	0	592	592	0	0	2	8	0	602	22	0	31	624
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	685	0	685	685	0	0	2	0	0	687	25	0	27	712
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	542	0	542	542	0	0	0	3	0	545	20	0	23	564
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	180	181	1	180	0	0	1	0	182	7	0	187	189
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	807	0	807	807	0	0	10	8	0	824	30	0	47	854
26	TOTAL WATER O&M EXPENSES	11,591	(368)	11,224	11,591	(368)	289	62	110	(9)	11,676	432	597	1,114	12,705

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 / Seminole / Lake Brantley

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	3,548		3,548	3,548						3,548	177		177	3,725
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	940	(265)	675	940	(265)					675	25		(240)	700
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	1,411		1,411	1,411						1,411			0	1,411
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	61		61	61						61	2		2	63
8 620.1-6 Materials and Supplies	473		473	473						473	17		17	490
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	631		631	631						631	23		23	654
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	540		540	540						540	20		20	560
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	216		216	216						216	8		8	224
26 TOTAL WATER DIRECT O&M EXPENSES	7,820	(145)	7,675	7,820	(145)	0	0	0	0	7,675	278	0	131	7,951

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 / Seminole / Lake Brantley

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	28		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	78	(5)	768	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 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0514

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

Company: SSU / Seminole / Lake Brantley

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	82	32	(4)	3,232	125	597	908	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* - $880,558 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,388 = 19.04%.
Col (4): Total of Columns (2) and (3)
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): *Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.*
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates

0515

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

Company: SSU / Seminole / Lake Brantley

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90 (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	3,733	5,400	1,667	44.66%	3,890	1,510	38.82%
2	603.1-8 Salaries & Wages - Officers, Etc.	12	0	(12)	-100.00%	13	(13)	-100.00%
3	604.1-8 Employee Pensions & Benefits	217	1,028	811	373.82%	226	802	354.69%
4	610.1-8 Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	1,410	1,435	25	1.75%	1,469	(35)	-2.36%
6	616.1-8 Fuel for Power Purchased	3	0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-8 Chemicals	138	61	(77)	-55.78%	144	(83)	-57.57%
8	620.1-8 Materials and Supplies	168	592	424	252.57%	175	417	238.33%
9	631.1-8 Contractual Services - Engr.	5	0	(5)	-95.46%	5	(5)	-95.64%
10	632.1-8 Contractual Services - Acct.	114	112	(2)	-2.09%	119	(7)	-6.04%
11	633.1-8 Contractual Services - Legal	24	45	21	89.10%	25	20	81.47%
12	634.1-8 Contractual Services - Mgmt. Fees	18	0	(18)	-100.00%	19	(19)	-100.00%
13	635.1-8 Contractual Services - Other	705	685	(20)	-2.77%	735	(49)	-6.70%
14	641.1-8 Rental of Building/Real Prop.	19	22	3	13.88%	20	2	9.26%
15	642.1-8 Rental of Equipment	0	1	1	N.A.	0	1	N.A.
16	650.1-8 Transportation Expense	151	542	391	258.61%	157	384	244.13%
17	656.1-8 Insurance - Vehicle	123	66	(57)	-46.48%	128	(62)	-48.65%
18	657.1-8 Insurance - General Liability	161	77	(84)	-52.42%	168	(91)	-54.34%
19	658.1-8 Insurance - Workman's Comp.	129	181	52	40.66%	134	47	34.98%
20	659.1-8 Insurance - Other	29	45	16	54.69%	30	15	48.44%
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	40	120	80	200.71%	42	78	186.57%
25	675.1-8 Miscellaneous Expenses	536	807	271	50.52%	559	248	44.44%
26	**TOTAL WATER O&M EXPENSES**	**8,693**	**11,224**	**2,531**	**29.11%**	**9,059**	**2,165**	**23.90%**
27	**SUBTOTAL (less accts. 666 & 667)**	**7,735**	**11,224**	**3,489**	**45.10%**	**8,060**	**3,163**	**28.18%**
28	**Average ERC's**	**65**	**65**	**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 / Lake Brantley

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

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

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.1-6 Salaries & Wages - Employees	1,680		3,548	1,868	111.19%	1,751	1,797	102.66%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	92		675	583	632.87%	96	579	603.27%
4	610.1-6 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	1,396		1,411	15	1.06%	1,455	(44)	-3.02%
6	616.1-6 Fuel for Power Purchased	3		0	(3)	-100.00%	3	(3)	-100.00%
7	618.1-6 Chemicals	136		61	(77)	-55.78%	144	(83)	-57.57%
8	620.1-6 Materials and Supplies	133		473	340	256.39%	138	335	242.00%
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	423		631	208	49.23%	441	190	43.21%
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	146		540	394	268.82%	153	388	253.93%
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	11		216	206	1918.56%	11	205	1837.05%
26	**TOTAL WATER O&M EXPENSES**	**4,022**		**7,675**	**3,653**	**90.83%**	**4,191**	**3,484**	**83.13%**
27	**SUBTOTAL (less accts. 666 & 667)**	**4,022**		**7,675**	**3,653**	**90.83%**	**4,191**	**3,484**	**45.39%**
28	**Average ERC's**	**85**		**85**	**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 / Lake Brantley

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		(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	933		464	(469)	-50.24%	973	(509)	-52.25%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	59		88	29	49.52%	62	27	43.48%
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	32.79%	4	1	27.42%
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			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	40		120	80	200.71%	42	79	188.57%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**1,036**		**695**	**(341)**	**-32.93%**	**1,079**	**(385)**	**-35.64%**
27	**SUBTOTAL (less accts. 666 & 667)**	**1,036**		**695**	**(341)**	**-32.93%**	**1,079**	**(385)**	**-35.37%**
28	**Average ERC's**	**65**		**65**	**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 / Lake Brantley

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	1,120		1,388	268	23.95%	1,167	221	18.94%
2	603.8 Salaries & Wages - Officers, Etc.	12		0	(12)	-100.00%	13	(13)	-100.00%
3	604.8 Employee Pensions & Benefits	66		264	199	302.26%	68	196	286.03%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	14		24	10	70.49%	15	9	63.60%
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	32		115	83	259.81%	33	82	245.28%
9	631.8 Contractual Services - Engr.	5		0	(5)	-95.46%	5	(5)	-95.64%
10	632.8 Contractual Services - Acct.	114		112	(2)	-2.09%	119	(7)	-6.04%
11	633.8 Contractual Services - Legal	24		45	21	89.10%	25	20	81.47%
12	634.8 Contractual Services - Mgmt. Fees	18		0	(18)	-100.00%	19	(19)	-100.00%
13	635.8 Contractual Services - Other	282		54	(228)	-80.79%	294	(240)	-81.56%
14	641.8 Rental of Building/Real Prop.	19		22	3	13.88%	20	2	9.28%
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense	5		1	(4)	-87.23%	5	(4)	-87.75%
17	656.8 Insurance - Vehicle	123		66	(57)	-46.48%	128	(62)	-48.65%
18	657.8 Insurance - General Liability	161		77	(84)	-52.42%	168	(91)	-54.34%
19	658.8 Insurance - Workman's Comp.	129		47	(82)	-63.84%	134	(88)	-65.30%
20	659.8 Insurance - Other	29		45	16	54.69%	30	15	48.44%
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	525		590	64	12.23%	547	42	7.70%
26	**TOTAL WATER O&M EXPENSES**	**3,635**		**2,854**	**(782)**	**-21.50%**	**3,788**	**(935)**	**-24.67%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,677**		**2,854**	**176**	**6.58%**	**2,790**	**64**	**2.23%**
28	**Average ERC's**	**65**		**65**	**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 / Lake Brantley
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	1,510	38.82%	
2	603.1-S Salaries & Wages - Officers, Etc.	(13)	-100.00%	
3	604.1-S Employee Pensions & Benefits	802	354.69%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(35)	-2.36%	
6	616.1-S Fuel for Power Purchased	(3)	-100.00%	
7	618.1-S Chemicals	(83)	-57.57%	
8	620.1-S Materials and Supplies	417	238.33%	
9	631.1-S Contractual Services - Engr.	(5)	-95.64%	
10	632.1-S Contractual Services - Acct.	(7)	-6.04%	
11	633.1-S Contractual Services - Legal	20	81.47%	
12	634.1-S Contractual Services - Mgmt. Fees	(19)	-100.00%	
13	635.1-S Contractual Services - Other	(49)	-6.70%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	2	9.28%	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	384	244.13%	
17	656.1-S Insurance - Vehicle	(62)	-48.65%	
18	657.1-S Insurance - General Liability	(91)	-54.34%	
19	658.1-S Insurance - Workman's Comp.	47	34.98%	
20	659.1-S Insurance - Other	15	48.44%	
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	79	188.57%	
25	675.1-S Miscellaneous Expenses	248	44.44%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	2,165	23.90%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Lake Brantley

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 / Lake Brantley

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	

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	$1,158
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 / Seminole / Lake Brantley

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 / Lake Brantley

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 / Lake Brantley

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	690	40	2.50%	17	0	17
4	339.1 Other Plant & Misc.	1,028	25	4.00%	41	0	41
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	18	0	N.A.	0	0	0
7	304.2 Structures & Improvements	7,075	33	3.03%	214	0	214
8	305.2 Collect. & Impound.	3	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	1,990	30	3.33%	66	0	66
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	305	35	2.86%	9	0	9
13	310.2 Power Generation Eq.	7	20	5.00%	0	0	0
14	311.2 Pumping Equipment	14,325	20	5.00%	716	0	716
15	339.2 Other Plant & Misc.	(8)	25	4.00%	(0)	0	(0)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2,657	0	N.A.	0	0	0
18	304.3 Structures & Improvements	1,019	33	3.03%	31	0	31
19	320.3 Water Treatment Eq.	3,468	22	4.55%	158	0	158
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	1	33	3.03%	0	0	0
24	330.4 Distr. Reservoirs	2,060	37	2.70%	56	0	56
25	331.4 Transm. & Distribution	12,982	43	2.33%	302	0	302
26	333.4 Services	2,422	40	2.50%	61	0	61
27	334.4 Meters & Meter Installation	4,422	20	5.00%	221	0	221
28	335.4 Hydrants	38	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	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**	1,718		3.40%	58	0	58
45	**SUPPLY & PUMPING**	23,715		4.24%	1,006	0	1,006
46	**WATER TREATMENT PLANT**	7,144		2.64%	189	0	189
47	**TRANSM. & DISTRIBUTION**	22,022		2.92%	644	0	644
48	**GENERAL PLANT**	6,914		9.19%	635	0	635
49							
51	**TOTAL DEPRECIATION EXPENSE**	61,513		4.12%	2,532	0	2,532
52	**AMORTIZATION OF CIAC**				(565)	0	(565)
53	**NON-USED AND USEFUL**				0	0	0
54	**NET DEPRECIATION EXPENSE - WATER**				1,966	0	1,966

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Lake Brantley

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	4.13%	0	0	0
2 Line/Main Extension Fees	0	2.34%	0	0	0
3 Meter Installation Fees	225	5.00%	11	0	11
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	15,135	3.66%	554	0	554
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	15,360		565	0	565

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 / Lake Brantley

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	7,075	214	3.03%
3	305.2 Collect. & Impound.	3	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	1,990	66	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	305	9	2.86%
8	310.2 Power Generation Eq.	7	0	5.00%
9	311.2 Pumping Equipment	14,325	716	5.00%
10	339.2 Other Plant & Misc.	(6)	(0)	4.00%
11	304.3 Structures & Improvements	1,019	31	3.03%
12	320.3 Water Treatment Eq.	3,468	158	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	2,060	56	2.70%
15	**COMPOSITE RATE**	30,244	1,250	**4.13%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	12,982	302	2.33%
19	335.4 Hydrants	38	1	2.22%
20	339.4 Other Plant & Misc.	95	4	4.00%
21	**COMPOSITE RATE**	13,116	307	**2.34%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	4,422	221	5.00%
24	**COMPOSITE RATE**	4,422	221	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	2,422	61	2.50%
27	**COMPOSITE RATE**	2,422	61	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	30,244	1,250	4.13%
30	Line / Main Extension Fees & Contrl. lines (Line 21)	13,116	307	2.34%
31	Meter Installation Fees (Line 24)	4,422	221	5.00%
32	Service Installation Fees (Line 27)	2,422	61	2.50%
33	**COMPOSITE RATE**	50,205	1,838	**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 / Seminole / Lake Brantley
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	17	0	17	0.00%	0
4	339.1 Other Plant & Misc.	41	0	41	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	214	0	214	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	66	0	66	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	9	0	9	0.00%	0
13	310.2 Power Generation Eq.	0	0	0	0.00%	0
14	311.2 Pumping Equipment	716	0	716	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	31	0	31	0.00%	0
19	320.3 Water Treatment Eq.	158	0	158	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. Reservors	56	0	56	0.00%	0
25	331.4 Transm. & Distribution	302	0	302	0.00%	0
26	333.4 Services	61	0	61	0.00%	0
27	334.4 Meters & Meter Insallation	221	0	221	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	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**	58	0	58		0
45	**SUPPLY & PUMPING**	1,006	0	1,006		0
46	**WATER TREATMENT PLANT**	189	0	189		0
47	**TRANSM. & DISTRIBUTION**	644	0	644		0
48	**GENERAL PLANT**	635	0	635		0
49						
51	**TOTAL**	**2,532**	**0**	**2,532**		**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 / Lake Brantley
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:**	529	8	537	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	529	7	536		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	466	466		
6		0	0	0		
7	**TOTAL**	0	466	466		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		127	0	127		
11		0	0	0		
12	**TOTAL**	127	0	127		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	655	474	1,129		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	655	473	1,129		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 / Lake Brantley
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	11,754	177	11,931	11,754	162	11,916	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	11,591	(368)	11,224	11,591	1,114	12,705	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,966	0	1,966	1,966	0	1,966	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	655	473	1,129	655	473	1,129	B-15 (W)	-
8 Pre Tax Operating Expenses	14,213	106	14,319	14,213	1,587	15,800	-	-
9 **TOTAL PRE-TAX INCOME**	(2,459)	71	(2,388)	(2,459)	(1,425)	(3,884)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(2,459)	71	(2,388)	(2,459)	(1,425)	(3,884)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	32,539	(126)	32,413	32,539	59	32,598	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	1,887	(7)	1,880	1,887	3	1,891	-	-
17 Total Taxable Income	(4,346)	78	(4,268)	(4,346)	(1,429)	(5,775)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(1,635)	29	(1,606)	(1,635)	(538)	(2,173)	-	-
20 Less:								
21 Parent Debt Adjustment	172	0	172	172	0	172	C-9 (W)	-
22 Investment Tax Credit	34	0	34	34	0	34	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(1,842)	29	(1,813)	(1,842)	(538)	(2,380)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Lake Brantley

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. (%)	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

Lake Conway - 104

Orange County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Orange / Lake Conway 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)

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	54,563	(194)	54,369	A-5 (W)
2 Utility Land & Land Rights	2,220	0	2,220	A-5 (W)
3 Non-Used & Useful	(223)	0	(223)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(19,446)	(52)	(19,498)	A-9 (W)
6 CIAC	(26,959)	0	(26,959)	A-12 (W)
7 Accumulated Amortization of CIAC	15,360	0	15,360	A-14 (W)
8 Acquisition Adjustments	8,037	0	8,037	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	(2,612)	0	(2,612)	A-20 (W)
10 Advances for Construction	0	0	0	A-16 (W)
11 Deferred Tax	(429)	0	(429)	C-7 (W)
12 Working Capital Allowance	1,905	173	2,078	A-17 (W)
13 **TOTAL WATER RATE BASE**	**32,416**	**(73)**	**32,343**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Orange / Lake Conway Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 RATE BASE (INTERIM)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	54,563	(194)	54,369	A-5 (W)
2	Utility Land & Land Rights	2,220	0	2,220	A-5 (W)
3	Non-Used & Useful	(223)	0	(223)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(19,446)	(52)	(19,498)	A-9 (W)
6	CIAC	(26,959)	0	(26,959)	A-12 (W)
7	Accumulated Amortization of CIAC	15,360	0	15,360	A-14 (W)
8	Acquisition Adjustments	8,037	0	8,037	A-20 (W)
9	Accum. Amort. of Acq. Adjust.	(2,612)	0	(2,612)	A-20 (W)
10	Advances for Construction	0	0	0	A-16 (W)
11	Deferred Tax	(429)	0	(429)	C-7 (W)
12	Working Capital Allowance	1,905	(57)	1,848	A-17 (W)
13	**TOTAL WATER RATE BASE**	32,416	(303)	32,113	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Orange / Lake Conway 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 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.	(388)	0	(194)	A-5 (W)
3					
4	2.				
5					
6					
7		(388)	0	(194)	
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.	55	55	55	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(214)	(107)	
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		55	(159)	(52)	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Orange / Lake Conway 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).	(57)	(57)	(57)	A-17 (W)
38					
39	2.				
40					
41					
42		(57)	(57)	(57)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	173	173	173	A-17 (W)
45					
46	2.				
47					
48					
49		173	173	173	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(390)	(216)	(303)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(160)	14	(73)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway 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 10859 ENDED 06/30/79**	25,891
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	25,891
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	**12/31/79 BALANCE**	25,891
13	1980 Additions	2,133
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	2,133
17	**12/31/80 BALANCE**	28,024
18	1981 Additions	728
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	728
22	**12/31/81 BALANCE**	28,752
23	1982 Additions	1,510
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	1,510
27	**12/31/82 BALANCE**	30,262
28	1983 Additions	1,576
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	1,576
32	**12/31/83 BALANCE**	31,838
33	1984 Additions	10,440
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	10,440
37	**12/31/84 BALANCE**	42,278
38	1985 Additions	1,417
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,417
42	**12/31/85 BALANCE**	43,695

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway 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**	43,695
2	1986 Additions	7,995
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	7,995
6	**12/31/86 BALANCE**	51,690
7	1987 Additions	3,257
8	1987 Retirements	193
9	1987 Adjustments	0
10	1987 Net Additions	3,064
11	**12/31/87 BALANCE**	54,754
12	1988 Additions	4,754
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,754
16	**12/31/88 BALANCE**	59,508
17	1989 Additions	3,812
18	1989 Retirements	380
19	1989 Adjustments	0
20	1989 Net Additions	3,432
21	**12/31/89 BALANCE**	62,940
22	1990 Additions (A/C 101)	(915)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(915)
27	**12/31/90 BALANCE**	62,025
28	1990 General Plant Reallocation Adjustments *	(7,698)
29	**12/31/90 ADJUSTED BALANCE**	54,327
30	1991 Additions (A/C 101)	4,913
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	4,914
35	**12/31/91 BALANCE**	59,241

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

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Orange / Lake Conway 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	388	(389)	0	(0)	(388)	0	0	194	(194)	(0)
3 302.1 Franchises	401	0	0	401	0	0	401	401	0	401
4 339.1 Other Plant & Misc.	182	0	0	182	0	0	182	182	0	182
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	1,771	0	0	1,771	0	0	1,771	1,771	0	1,771
7 304.2 Structures & Improvements	6,446	0	0	6,446	0	0	6,446	6,446	0	6,446
8 305.2 Collect. & Impound.	2	0	0	2	0	0	2	2	0	2
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	1,886	0	0	1,886	0	0	1,886	1,886	0	1,886
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	4,752	0	0	4,752	0	0	4,752	4,752	0	4,752
15 339.2 Other Plant & Misc.	(13)	0	0	(13)	0	0	(13)	(13)	0	(13)
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	524	0	0	524	0	0	524	524	0	524
19 320.3 Water Treatment Eq.	2,859	0	0	2,859	0	0	2,859	2,859	0	2,859
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. Reservions	10,708	0	0	10,708	0	0	10,708	10,708	0	10,708
25 331.4 Transm. & Distribution	11,006	4,150	0	15,156	0	0	15,156	13,081	0	13,081
26 333.4 Services	191	0	0	191	0	0	191	191	0	191
27 334.4 Meters & Meter Insallation	4,331	470	0	4,801	0	0	4,801	4,566	0	4,566
28 335.4 Hydrants	143	0	0	143	0	0	143	143	0	143
29 339.4 Other Plant & Misc.	129	0	0	129	0	0	129	129	0	129
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	454	(15)	0	439	0	0	439	446	0	446
32 304.5 Structures & Improvements	2,190	54	0	2,244	0	0	2,244	2,217	0	2,217
33 340.5 Office Furniture & Equipme	1,128	18	0	1,147	0	0	1,147	1,138	0	1,138
34 340.51 Computer Equipment	1,487	540	0	2,027	0	0	2,027	1,757	0	1,757
35 341.5 Transportation Equipment	1,455	112	0	1,567	0	0	1,567	1,511	0	1,511
36 342.5 Stores Equipment	11	3	0	14	0	0	14	12	0	12
37 343.5 Tools, Shop & Garage	578	(11)	0	567	0	0	567	572	0	572
38 344.5 Laboratory Equipment	122	9	0	131	0	0	131	127	0	127
39 345.5 Power Operated Equipment	780	(67)	0	713	0	0	713	746	0	746
40 346.5 Communication Equipment	227	18	0	244	0	0	244	235	0	235
41 347.5 Miscellaneous Equipment	71	18	0	89	0	0	89	80	0	80
42 348.5 Other Tangible Plant	61	3	0	64	0	0	64	62	0	62
43										
44 **INTANGIBLE PLANT**	971	(389)	0	583	(388)	0	583	777	(194)	583
45 **SUPPLY & PUMPING**	14,897	0	0	14,897	0	0	14,897	14,897	0	14,897
46 **WATER TREATMENT PLANT**	3,384	0	0	3,384	0	0	3,384	3,384	0	3,384
47 **TRANSM. & DISTRIBUTION**	26,511	4,620	0	31,131	0	0	31,131	28,821	0	28,821
48 **GENERAL PLANT**	8,564	682	0	9,246	0	0	9,246	8,905	0	8,905
49										
50 **TOTAL PLANT IN SERVICE**	54,327	4,913	0	59,240	(388)	0	59,241	56,784	(194)	56,590
51 **LAND & LAND RIGHTS**	2,228	(15)	0	2,213	0	0	2,213	2,220	0	2,220
52 **TOTAL PIS LESS LAND**	52,099	4,929	0	57,027	(388)	0	57,028	54,563	(194)	54,369

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

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

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

Company: SSU / Orange / Lake Conway 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	401	0	0	401	0%	0
4 339.1 Other Plant & Misc.	182	0	0	182	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	1,771	0	0	1,771	0%	0
7 304.2 Structures & Improvements	6,446	0	0	6,446	0%	0
8 305.2 Collect. & Impound.	2	0	0	2	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	1,886	0	0	1,886	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	4,752	0	0	4,752	0%	0
15 339.2 Other Plant & Misc.	(13)	0	0	(13)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	1	0	0	1	0%	0
18 304.3 Structures & Improvements	524	0	0	524	0%	0
19 320.3 Water Treatment Eq.	2,859	0	0	2,859	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	10,708	0	0	10,708	3%	320
25 *331.4 Transm. & Distribution*	*13,081*	0	0	13,081	0%	0
26 333.4 Services	191	0	0	191	0%	0
27 334.4 Meters & Meter Insallation	4,566	0	0	4,566	0%	0
28 335.4 Hydrants	143	0	0	143	0%	0
29 339.4 Other Plant & Misc.	129	0	0	129	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	446	0	0	446	0%	0
32 304.5 Structures & Improvements	2,217	0	0	2,217	0%	0
33 340.5 Office Furniture & Equipment	1,138	0	0	1,138	0%	0
34 340.51 Computer Equipment	1,757	0	0	1,757	0%	0
35 341.5 Transportation Equipment	1,511	0	0	1,511	0%	0
36 342.5 Stores Equipment	12	0	0	12	0%	0
37 343.5 Tools, Shop & Garage	572	0	0	572	0%	0
38 344.5 Laboratory Equipment	127	0	0	127	0%	0
39 345.5 Power Operated Equipment	746	0	0	746	0%	0
40 346.5 Communication Equipment	235	0	0	235	0%	0
41 347.5 Miscellaneous Equipment	80	0	0	80	0%	0
42 348.5 Other Tangible Plant	62	0	0	62	0%	0
43						
44 **INTANGIBLE PLANT**	583	0	0	583		0
45 **SUPPLY & PUMPING**	14,897	0	0	14,897		0
46 **WATER TREATMENT PLANT**	3,384	0	0	3,384		0
47 **TRANSM. & DISTRIBUTION**	28,821	0	0	28,821		320
48 **GENERAL PLANT**	8,905	0	0	8,905		0
49						
50 **TOTAL PLANT IN SERVICE**	56,590	0	0	56,590		320
51 **LAND & LAND RIGHTS**	2,220	0	0	2,220		0
52 **TOTAL PIS LESS LAND**	54,369	0	0	54,369		320
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.57%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Orange / Lake Conway 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	320	0	320	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(126)	0	(126)	A-9 (W)
4 Other (Net Aquisition Adjustments)	29	0	29	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	223	0	223	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway 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 10859 ENDED 06/30/79**	7,773
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	7,773
8	1979 Additions	235
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	235
12	**12/31/79 BALANCE**	8,008
13	1980 Additions	641
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	641
17	**12/31/80 BALANCE**	8,649
18	1981 Additions	829
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	829
22	**12/31/81 BALANCE**	9,478
23	1982 Additions	879
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	879
27	**12/31/82 BALANCE**	10,357
28	1983 Additions	962
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	962
32	**12/31/83 BALANCE**	11,319
33	1984 Additions	1,175
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	1,175
37	**12/31/84 BALANCE**	12,494
38	1985 Additions	1,409
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,409
42	**12/31/85 BALANCE**	13,903

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway Park

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	13,903
2	1986 Additions	1,610
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,610
6	**12/31/86 BALANCE**	15,513
7	1987 Additions	1,850
8	1987 Retirements	193
9	1987 Adjustments	0
10	1987 Net Additions	1,657
11	**12/31/87 BALANCE**	17,170
12	1988 Additions	2,085
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,085
16	**12/31/88 BALANCE**	19,255
17	1989 Additions	2,364
18	1989 Retirements	149
19	1989 Adjustments	0
20	1989 Net Additions	2,235
21	**12/31/89 BALANCE**	21,490
22	1990 Additions	2,178
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,178
26	**12/31/90 BALANCE**	23,668
27	1990 General Plant Reallocation Adjustments *	(5,379)
28	**12/31/90 ADJUSTED BALANCE**	18,289
29	1991 Additions	2,314
30	1991 Retirements	0
31	1991 Adjustments	159
32	1991 Net Additions	2,473
33	**12/31/91 BALANCE**	20,762

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Orange / Lake Conway 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	55	(0)	55	(55)	(55)	(0)	55	(55)	(0)
3 302.1 Franchises	113	10	123	0	0	123	118	0	118
4 339.1 Other Plant & Misc.	26	7	33	0	0	33	29	0	29
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	1,187	195	1,382	0	0	1,382	1,285	0	1,285
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	1,003	63	1,066	0	0	1,066	1,034	0	1,034
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.	1	1	2	0	0	2	2	0	2
14 311.2 Pumping Equipment	1,173	238	1,411	0	0	1,411	1,292	0	1,292
15 339.2 Other Plant & Misc.	(0)	(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	56	16	72	0	0	72	64	0	64
19 320.3 Water Treatment Eq.	905	130	1,035	0	0	1,035	970	0	970
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	4,056	289	4,346	0	0	4,346	4,201	0	4,201
25 331.4 Transm. & Distribution	5,312	304	5,616	0	0	5,616	5,464	0	5,464
26 333.4 Services	22	5	27	0	0	27	24	0	24
27 334.4 Meters & Meter Insallation	1,518	228	1,747	0	0	1,747	1,633	0	1,633
28 335.4 Hydrants	51	3	54	0	0	54	52	0	52
29 339.4 Other Plant & Misc.	9	5	14	0	0	14	11	0	11
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	290	55	345	0	0	345	317	0	317
33 340.5 Office Furniture & Equipment	364	76	440	0	0	440	402	0	402
34 340.51 Computer Equipment	187	293	480	0	214	694	333	107	440
35 341.5 Transportation Equipment	920	252	1,172	0	0	1,172	1,046	0	1,046
36 342.5 Stores Equipment	3	1	4	0	0	4	4	0	4
37 343.5 Tools, Shop & Garage	261	36	297	0	0	297	279	0	279
38 344.5 Laboratory Equipment	55	8	63	0	0	63	59	0	59
39 345.5 Power Operated Equipment	596	62	658	0	0	658	627	0	627
40 346.5 Communication Equipment	87	24	111	0	0	111	99	0	99
41 347.5 Miscellaneous Equipment	12	5	18	0	0	18	15	0	15
42 348.5 Other Tangible Plant	25	6	31	0	0	31	28	0	28
43									
44 **INTANGIBLE PLANT**	194	17	211	(55)	(55)	156	202	(55)	147
45 **SUPPLY & PUMPING**	3,366	497	3,863	0	0	3,863	3,614	0	3,614
46 **WATER TREATMENT PLANT**	962	146	1,107	0	0	1,107	1,035	0	1,035
47 **TRANSM. & DISTRIBUTION**	10,968	835	11,803	0	0	11,803	11,385	0	11,385
48 **GENERAL PLANT**	2,800	818	3,619	0	214	3,833	3,210	107	3,317
49									
50 **TOTAL WATER ACCUM. DEP.**	**18,289**	**2,314**	**20,603**	**(55)**	**159**	**20,762**	**19,446**	**52**	**19,498**

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Orange / Lake Conway Park

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0%	0
3 302.1 Franchises	118	0	118	0%	0
4 339.1 Other Plant & Misc.	29	0	29	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	1,285	0	1,285	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	1,034	0	1,034	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	1,292	0	1,292	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	64	0	64	0%	0
19 320.3 Water Treatment Eq.	970	0	970	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**					
22 303.4 Land & Land Rights	0	0	0	0%	0
23 304.4 Structures & Improvements	0	0	0	0%	0
24 330.4 Distr. Reservoirs	4,201	0	4,201	3%	126
25 331.4 Transm. & Distribution	5,464	0	5,464	0%	0
26 333.4 Services	24	0	24	0%	0
27 334.4 Meters & Meter Installation	1,633	0	1,633	0%	0
28 335.4 Hydrants	52	0	52	0%	0
29 339.4 Other Plant & Misc.	11	0	11	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	317	0	317	0%	0
33 340.5 Office Furniture & Equipment	402	0	402	0%	0
34 340.51 Computer Equipment	440	0	440	0%	0
35 341.5 Transportation Equipment	1,046	0	1,046	0%	0
36 342.5 Stores Equipment	4	0	4	0%	0
37 343.5 Tools, Shop & Garage	279	0	279	0%	0
38 344.5 Laboratory Equipment	59	0	59	0%	0
39 345.5 Power Operated Equipment	627	0	627	0%	0
40 346.5 Communication Equipment	99	0	99	0%	0
41 347.5 Miscellaneous Equipment	15	0	15	0%	0
42 348.5 Other Tangible Plant	28	0	28	0%	0
43					
44 **INTANGIBLE PLANT**	147	0	147		0
45 **SUPPLY & PUMPING**	3,614	0	3,614		0
46 **WATER TREATMENT PLANT**	1,035	0	1,035		0
47 **TRANSM. & DISTRIBUTION**	11,385	0	11,385		126
48 **GENERAL PLANT**	3,317	0	3,317		0
49					
50 **TOTAL**	19,498	0	19,498		126
51 **Composite Non-Used & Useful Acc. Dep. % (L50.C6 / L50.C4) =**				0.64%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway 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 10859 ENDED 06/30/79**	26,559
2	**BALANCE ENDED 12/31/77**	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	26,559
8	1979 Additions	175
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	175
12	**12/31/79 BALANCE**	26,734
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	**12/31/80 BALANCE**	26,734
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	**12/31/81 BALANCE**	26,734
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	**12/31/82 BALANCE**	26,734
28	1983 Additions	225
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	225
32	**12/31/83 BALANCE**	26,959
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	**12/31/84 BALANCE**	26,959
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	0
42	**12/31/85 BALANCE**	26,959

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway 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**	26,959
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	26,959
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	26,959
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	26,959
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	**12/31/89 BALANCE**	26,959
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	**12/31/90 BALANCE**	26,959
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	26,959

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

Beginning, End of Year, and Average Balances

Company: SSU / Orange / Lake Conway 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	26,559	0	26,559	0	0	26,559	26,559	0	26,559
3	Meter Installation Fees	400	0	400	0	0	400	400	0	400
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	26,959	0	26,959	0	0	26,959	26,959	0	26,959

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway 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 10859 ENDED 06/30/79**	**8,858**
2	**BALANCE ENDED 12/31/77**	**0**
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	**6/30/79 BALANCE**	**8,858**
8	1979 Additions	266
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	266
12	**12/31/79 BALANCE**	**9,124**
13	1980 Additions	535
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	535
17	**12/31/80 BALANCE**	**9,659**
18	1981 Additions	535
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	535
22	**12/31/81 BALANCE**	**10,194**
23	1982 Additions	535
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	535
27	**12/31/82 BALANCE**	**10,729**
28	1983 Additions	537
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	537
32	**12/31/83 BALANCE**	**11,266**
33	1984 Additions	539
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	539
37	**12/31/84 BALANCE**	**11,805**
38	1985 Additions	539
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	539
42	**12/31/85 BALANCE**	**12,344**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / Lake Conway 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**	**12,344**
2	1986 Additions	539
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	539
6	**12/31/86 BALANCE**	**12,883**
7	1987 Additions	539
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	539
11	**12/31/87 BALANCE**	**13,422**
12	1988 Additions	539
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	539
16	**12/31/88 BALANCE**	**13,961**
17	1989 Additions	539
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	539
21	**12/31/89 BALANCE**	**14,500**
22	1990 Additions	539
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	539
26	**12/31/90 BALANCE**	**15,039**
27	1991 Additions	642
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	642
31	**12/31/91 BALANCE**	**15,681**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Orange / Lake Conway 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	14,966	622	15,588	0	0	15,588	15,277	0	15,277
3 Meter Installation Fees	73	20	93	0	0	93	83	0	83
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**	15,039	642	15,681	0	0	15,681	15,360	0	15,360

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Orange / Lake Conway 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 / Orange / Lake Conway 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 / Orange / Lake Conway 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 / Orange / Lake Conway 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	15,242	(457)	14,785	15,242	1,385	16,627	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,905	(57)	1,848	1,905	173	2,078	

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	208,688,463	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	2,691,919
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

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 / Orange / Lake Conway 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. 10859 ENDED 6/30/79**	8,037	**BALANCE PER ORDER NO. 10859 ENDED 6/30/79**	(201)
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	8,037	**6/30/79 Adjusted Balance**	(201)
			Amortization from 7/1/79 thru 12/31/90	(2,311)
4	**12/31/91 BALANCE**	8,037	**12/31/90 BALANCE**	(2,512)
5	**Average 1991 Acq. Adj. (Per Books/adjusments)**	8,037	1991 Amortization Expense	(201)
6			**12/31/91 BALANCE**	(2,713)
7			**Avg. 1991 Accum. Amort. Acq. Adj.**	(2,612)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
8	**ACQUISITION ADJUSTMENTS:**	1991	Supporting Schedules	Recap Schedules
9	Average Adjusted Balance (L5)	8,037	Above	-
10	Composite Non-Used & Useful Plant in Service - %	0.57%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	45	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	(2,612)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	0.64%	A-9 (W)	-
15	**AVERAGE NON-USED & USEFUL AMOUNT**	(17)	-	-
16	**NET NON-USED AND USEFUL AMOUNT (L11 + L15)**	29	-	A-7 (W)

Water Income Statement

Historical Test Year Ended 12/31/91

Lake Conway - 104

Orange County (SSU)

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

Company: SSU / Orange / Lake Conway 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	12,708	181	12,889	12,369	25,258	95.96%	B-4, B-3 (W)
3	Other Revenues	175	65	240	0	240		B-4 (W)
4	TOTAL OPERATING REVENUES	12,883	246	13,129	12,369	25,498		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	15,242	1,385	16,627	0	16,627		B-5 (W)
6	Depreciation, net of CIAC Amort.	1,663	0	1,663	0	1,663		B-13 (W)
7	Amortization	200	0	200	0	200		B-18 (W)
8	Taxes Other Than Income	1,244	547	1,791	557	2,348		B-15, B-3 (W)
9	Provision For Income Taxes	(2,895)	(633)	(3,528)	4,445	917		B-16, B-3 (W)
10	TOTAL OPERATING EXPENSES	15,455	1,299	16,754	5,001	21,756		
11	NET OPERATING INCOME:	(2,572)	(1,053)	(3,625)	7,367	3,742		
12	RATE BASE	32,416		32,343		32,343		A-1 (W)
13	RATE OF RETURN	-7.93%		-11.21%		11.57%		D-1 (W)

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

Company: SSU / Orange / Lake Conway 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	12,708	181	12,889	10,736	23,625	83.30%	B-4, B-3 (W)
3 Other Revenues	175	0	175	0	175		B-4 (W)
4 **TOTAL OPERATING REVENUES**	12,883	181	13,064	10,736	23,800		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	15,242	(457)	14,785	0	14,785		B-5 (W)
6 Depreciation, net of CIAC Amort.	1,663	0	1,663	0	1,663		B-13 (W)
7 Amortization	200	0	200	0	200		B-18 (W)
8 Taxes Other Than Income	1,244	544	1,788	483	2,271		B-15, B-3 (W)
9 Provision For Income Taxes	(2,895)	41	(2,854)	3,858	1,004		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	15,455	128	15,583	4,341	19,924		
11 **NET OPERATING INCOME:**	(2,572)	53	(2,519)	6,395	3,876		
12 **RATE BASE**	32,416		32,113		32,113		A-1 (W)
13 **RATE OF RETURN**	-7.93%		-7.84%		12.07%		D-1 (W)

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

Company: SSU / Orange / Lake Conway Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	14.00%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	12.07%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	32,113		32,343		A-1 (W)	-
5	Required Income (L3 x L4)	3,876		3,742		-	-
6	Adjusted Income under Present Rates	(2,519)		(3,625)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	6,395		7,367		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	10,253		11,812		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	10,736		12,369		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	10,253		11,812		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	3,858		4,445		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	483		557		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	6,395		7,367			B-1 (W)

Notes:

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

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

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

1991 INTERIM RATE OF RETURN CALCULATION:

Line No.	(1) Class of Captial	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	14.00%	6.32%
25	Adjustment for Gas	-2.41%	14.00%	-0.34%
26	**TOTAL**	100.00%		12.07%

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: *SSU / Orange / Lake Conway 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) PRESENT INCOME ADJUSTMENTS Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	*181*	*246*	*B-4 (W)*
3				
4	2.			
5				
6				
7		**181**	**246**	
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.	(457)	(457)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		373	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		79	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		142	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(11)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		490	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		769	B-5 (W)
22				
23				
24		(457)	1,385	
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	11	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	536	536	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		544	547	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	41	(633)	B-16 (W)
48				
49	2.			
50				
51				
52		41	(633)	
53				
54				
55	***TOTAL WATER PRESENT INCOME ADJUSTMENTS:***	*53*	*(1,053)*	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Orange / Lake Conway 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	12,574	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**	12,574	315	12,889
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	134	0	
16	***SUBTOTAL OTHER WATER SALES***	134	(134)	0
17	**TOTAL WATER SALES**	12,708	181	12,889
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	175	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**	175	65	240
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	12,883	181	13,064
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	12,883	246	13,129

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

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

Company: SSU / Orange / Lake Conway Park

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

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601 Salaries & Wages - Employees	6,210	417	6,627	3,824	191	4,016	598	93	691	1,788	133	1,921
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,846	170	2,016	1,028	(273)	755	171	(48)	123	647	491	1,138
4	610 Purchased Water	2,838	0	2,838	2,838	0	2,838	0	0	0	0	0	0
5	615 Purchased Power	869	3	872	838	0	838	0	3	3	31	0	31
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	836	30	866	836	30	866	0	0	0	0	0	0
8	620 Materials and Supplies	367	26	393	213	8	221	6	10	16	148	8	156
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	144	6	150	0	0	0	0	0	0	144	6	150
11	633 Contractual Services - Legal	58	4	62	0	0	0	0	0	0	58	4	62
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	513	21	534	443	16	459	0	0	0	70	5	75
14	641 Rental of Building/Real Prop.	28	14	42	0	0	0	0	0	0	28	14	42
15	642 Rental of Equipment	17	1	17	16	1	16	0	0	0	1	0	1
16	650 Transportation Expense	325	16	341	324	12	335	1	4	5	1	0	1
17	656 Insurance - Vehicle	85	14	99	0	0	0	0	0	0	85	14	99
18	657 Insurance - General Liability	99	11	110	0	0	0	0	0	0	99	11	110
19	658 Insurance - Workman's Comp.	2	215	217	0	133	133	0	21	21	2	61	62
20	659 Insurance - Other	58	2	60	0	0	0	0	0	0	58	2	60
21	660 Advertising Expense	6	0	7	0	0	0	0	0	0	6	0	7
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	373	373	0	0	0	0	0	0	0	373	373
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	155	10	165	0	0	0	155	10	165	0	0	0
25	675 Miscellaneous Expenses	787	52	839	27	1	28	1	4	5	759	47	807
26	TOTAL WATER O&M EXPENSES	15,242	1,385	16,627	10,386	119	10,505	932	96	1,029	3,924	1,170	5,094
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	6,210	417	6,627	3,824	191	4,016	598	93	691	1,788	133	1,921
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	1,846	170	2,016	1,028	(273)	755	171	(48)	123	647	491	1,138
31	TOTAL WATER LABOR COSTS	8,056	587	8,643	4,852	(82)	4,770	769	45	815	2,435	623	3,059

0565

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

Company: SSU / Orange / Lake Conway 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	(1)	(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		6,210	0	6,210	3,824	0	3,824	598	0	598	1,788	0	1,788
2	603 Salaries & Wages - Officers, Etc.		0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits		1,846	(664)	1,182	1,028	(299)	728	171	(58)	114	647	(307)	340
4	610 Purchased Water		2,838	0	2,838	2,838	0	2,838	0	0	0	0	0	0
5	615 Purchased Power		869	0	869	838	0	838	0	0	0	31	0	31
6	616 Fuel for Power Purchased		0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals		836	0	836	836	0	836	0	0	0	0	0	0
8	620 Materials and Supplies		367	0	367	213	0	213	6	0	6	148	0	148
9	631 Contractual Services - Engr.		0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.		144	0	144	0	0	0	0	0	0	144	0	144
11	633 Contractual Services - Legal		58	0	58	0	0	0	0	0	0	58	0	58
12	634 Contractual Services - Mgmt. Fees		0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other		513	0	513	443	0	443	0	0	0	70	0	70
14	641 Rental of Building/Real Prop.		28	0	28	0	0	0	0	0	0	28	0	28
15	642 Rental of Equipment		17	0	17	16	0	16	0	0	0	1	0	1
16	650 Transportation Expense		325	0	325	324	0	324	1	0	1	1	0	1
17	656 Insurance - Vehicle		85	0	85	0	0	0	0	0	0	85	0	85
18	657 Insurance - General Liability		99	0	99	0	0	0	0	0	0	99	0	99
19	658 Insurance - Workman's Comp.		2	207	209	0	128	128	0	20	20	2	58	60
20	659 Insurance - Other		58	0	58	0	0	0	0	0	0	58	0	58
21	660 Advertising Expense		6	0	6	0	0	0	0	0	0	6	0	6
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		155	0	155	0	0	0	155	0	155	0	0	0
25	675 Miscellaneous Expenses		787	0	787	27	0	27	1	0	1	759	0	759
26	**TOTAL WATER O&M EXPENSES**		**15,242**	**(457)**	**14,785**	**10,386**	**(171)**	**10,215**	**932**	**(37)**	**895**	**3,924**	**(249)**	**3,675**
27	Total Labor		Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees		6,210	0	6,210	3,824	0	3,824	598	0	598	1,788	0	1,788
29	603 Salaries & Wages - Officers, Etc.		0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits		1,846	(664)	1,182	1,028	(299)	728	171	(58)	114	647	(307)	340
31	**TOTAL WATER LABOR COSTS**		**8,056**	**(664)**	**7,392**	**4,852**	**(299)**	**4,552**	**769**	**(58)**	**712**	**2,435**	**(307)**	**2,128**

0566

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Orange / Lake Conway Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 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	591	529	531	471	477	725	584	768	344	286	228	675	6,210	0	6,210	417	6,627
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	194	163	170	137	139	208	169	240	107	91	75	155	1,846	(664)	1,182	170	2,016
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	75	601	689	690	783	2,838	0	2,838	0	2,838
5	615.1-8 Purchased Power	104	83	97	96	108	115	95	98	52	11	2	6	869	0	869	3	872
6	616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-8 Chemicals	0	40	0	735	40	0	21	0	0	0	0	0	836	0	836	30	866
8	620.1-8 Materials and Supplies	(91)	74	54	15	32	79	28	35	18	83	14	26	367	0	367	26	393
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.	10	12	12	12	12	12	12	11	12	13	11	15	144	0	144	6	150
11	633.1-8 Contractual Services - Legal	4	5	5	5	5	5	5	5	5	5	4	6	58	0	58	4	62
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	5	6	6	343	6	43	6	66	6	6	5	15	513	0	513	21	534
14	641.1-8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	14	42
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	16	17	0	17	1	17
16	650.1-8 Transportation Expense	35	48	20	28	24	36	27	23	12	12	4	58	325	0	325	16	341
17	656.1-8 Insurance - Vehicle	6	7	7	7	7	7	7	7	7	7	6	9	85	0	85	14	99
18	657.1-8 Insurance - General Liability	7	8	8	8	8	8	9	8	8	9	7	10	99	0	99	11	110
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	207	209	215	217
20	659.1-8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	4	6	58	0	58	2	60
21	660.1-8 Advertising Expense	0	1	0	0	1	1	1	0	1	1	0	1	6	0	6	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	373	373
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	8	13	15	12	13	11	12	13	11	13	15	18	155	0	155	10	165
25	675.1-8 Miscellaneous Expenses	55	65	61	62	64	63	66	60	64	66	57	104	787	0	787	52	839
26	TOTAL WATER O&M EXPENSES	935	1,062	993	1,939	943	1,320	1,059	1,416	1,256	1,299	1,126	1,905	15,242	(457)	14,785	1,395	16,627

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	6,210	417	6,627
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	1,846	170	2,016
31	TOTAL WATER LABOR COSTS	8,056	587	8,643

0567

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Orange / Lake Conway Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 DIRECT O & M Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.1-6 Salaries & Wages - Employees	430	328	327	277	275	536	382	577	152	80	36	425	3,824	0	3,824	191	4,016
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	138	94	101	70	69	143	99	174	40	20	10	69	1,028	(299)	728	(273)	755
4	610.1-6 Purchased Water	0	0	0	0	0	0	0	75	601	689	690	783	2,838	0	2,838	0	2,838
5	615.1-6 Purchased Power	102	81	95	94	105	113	92	96	49	8	0	3	838	0	838	0	838
6	616.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-6 Chemicals	0	40	0	735	40	0	21	0	0	0	0	0	836	0	836	30	866
8	620.1-6 Materials and Supplies	(102)	61	41	3	19	66	15	23	5	70	2	10	213	0	213	8	221
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	0	338	0	38	0	61	0	0	0	8	443	0	443	16	459
14	641.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	16	16	0	16	1	16
16	650.1-6 Transportation Expense	35	48	20	28	24	36	26	22	11	12	4	58	324	0	324	12	335
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	133	133
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	27	27	0	27	1	28
26	TOTAL WATER DIRECT O&M EXPENSES	602	651	584	1,544	531	931	635	1,028	859	879	741	1,399	10,386	(171)	10,215	119	10,505

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	3,824	191	4,016
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,028	(273)	755
31	TOTAL WATER DIRECT LABOR COSTS	4,852	(82)	4,770

0568

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Orange / Lake Conway 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.	(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 CUSTOMER ACCTS. Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.7 Salaries & Wages - Employees	33	49	60	48	51	41	47	51	42	50	56	70	598	0	598	93	691
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	9	14	17	14	15	12	13	15	12	14	16	20	171	(58)	114	(48)	123
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	0	1	0	0	0	0	0	0	0	1	1	6	0	6	10	16
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	20	20	21	21
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	8	13	15	12	13	11	12	13	11	13	15	18	155	0	155	10	165
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	51	76	93	75	80	64	73	80	65	78	88	109	932	(37)	895	96	1,029

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	598	93	691
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	171	(48)	123
31	TOTAL WATER CUST ACCTS LABOR COSTS	769	45	815

0569

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

Company: SSU / Orange / Lake Conway 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	129	152	144	146	151	148	155	140	151	156	135	181	1,788	0	1,788	133	1,921
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	47	55	52	53	55	54	56	51	55	57	49	65	647	(307)	340	491	1,138
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	2	3	3	3	3	2	3	3	2	3	31	0	31	0	31
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	11	13	12	12	12	12	13	12	12	13	11	15	148	0	148	8	156
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.	10	12	12	12	12	12	12	11	12	13	11	15	144	0	144	6	150
11	633.8 Contractual Services - Legal	4	5	5	5	5	5	5	5	5	5	4	6	58	0	58	4	62
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	6	5	6	6	5	7	70	0	70	5	75
14	641.8 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	14	42
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	6	7	7	7	7	7	7	7	7	7	6	9	85	0	85	14	99
18	657.8 Insurance - General Liability	7	8	8	8	8	8	9	8	8	9	7	10	99	0	99	11	110
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	58	60	61	62
20	659.8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	4	6	58	0	58	2	60
21	660.8 Advertising Expense	0	1	0	0	1	1	1	0	1	1	0	1	6	0	6	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	373	373
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	55	65	61	62	64	63	66	60	64	66	57	77	759	0	759	47	807
26	TOTAL WATER A&G EXPENSES	282	334	316	320	331	325	341	308	331	343	296	396	3,924	(249)	3,675	1,170	5,094

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	1,788	133	1,921
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	647	491	1,138
31	TOTAL WATER A&G LABOR COSTS	2,435	623	3,059

0570

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

Company: SSU / Orange / Lake Conway 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	6,210	0	6,210	6,210	0	0	43	69	(11)	6,312	316	0	417	6,627
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	1,846	(664)	1,182	1,846	(664)	0	12	9	0	1,203	44	769	170	2,016
4 610.1-8 Purchased Water	2,838	0	2,838	2,838	0	0	0	0	0	2,838	0	0	0	2,838
5 615.1-8 Purchased Power	869	0	869	869	0	0	0	3	0	872	0	0	3	872
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	836	0	836	836	0	0	0	0	0	836	30	0	30	866
8 620.1-8 Materials and Supplies	367	0	367	367	0	0	2	10	0	379	14	0	26	393
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.	144	0	144	144	0	0	1	0	0	145	5	0	6	150
11 633.1-8 Contractual Services - Legal	58	0	58	58	0	0	1	0	0	60	2	0	4	62
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	513	0	513	513	0	0	2	0	0	515	19	0	21	534
14 641.1-8 Rental of Building/Real Prop.	28	0	28	28	0	0	0	12	0	40	1	0	14	42
15 642.1-8 Rental of Equipment	17	0	17	17	0	0	0	0	0	17	1	0	1	17
16 650.1-8 Transportation Expense	325	0	325	325	0	0	0	4	0	329	12	0	16	341
17 656.1-8 Insurance - Vehicle	85	0	85	85	0	0	2	9	0	96	3	0	14	99
18 657.1-8 Insurance - General Liability	99	0	99	99	0	0	2	5	0	106	4	0	11	110
19 658.1-8 Insurance - Workman's Comp.	2	207	209	2	207	0	0	1	0	209	8	0	215	217
20 659.1-8 Insurance - Other	58	0	58	58	0	0	0	0	0	58	2	0	2	60
21 660.1-8 Advertising Expense	6	0	6	6	0	0	0	0	0	6	0	0	0	7
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	373	0	0	0	373	0	0	373	373
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	155	0	155	155	0	0	0	10	0	165	0	0	10	165
25 675.1-8 Miscellaneous Expenses	787	0	787	787	0	0	12	10	0	810	29	0	52	839
26 TOTAL WATER O&M EXPENSES	15,242	(457)	14,785	15,242	(457)	373	79	142	(11)	15,368	490	769	1,385	16,627

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (490.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $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 / Orange / Lake Conway 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	3,824		3,824	3,824						3,824	191		191	4,016
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,028	(299)	726	1,028	(299)					726	26		(273)	755
4 610.1-6 Purchased Water	2,838		2,838	2,838						2,838			0	2,838
5 615.1-6 Purchased Power	838		838	838						838			0	838
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	836		836	836						836	30		30	866
8 620.1-6 Materials and Supplies	213		213	213						213	8		8	221
9 631.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
10 632.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
11 633.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
12 634.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
13 635.1-6 Contractual Services - Other	443		443	443						443	16		16	459
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	16		16	16						16	1		1	16
16 650.1-6 Transportation Expense	324		324	324						324	12		12	335
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		133	133
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	27		27	27						27	1		1	28
26 TOTAL WATER DIRECT O&M EXPENSES	10,386	(171)	10,215	10,386	(171)	0	0	0	0	10,215	290	0	119	10,505

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 / Orange / Lake Conway 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	598		598	598				66	(6)	658	33		93	691
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	171	(58)	114	171	(58)			5		119	4		(48)	123
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				9		15	1		10	16
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	20	20	0	20			1		21	1		21	21
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	155		155	155				10		165			10	165
25 675.7 Miscellaneous Expenses	1		1	1				3		5	0		4	5
26 TOTAL WATER CUST ACCT EXPENSES	932	(37)	895	932	(37)	0	0	101	(6)	990	39	0	96	1,028

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 / Orange / Lake Conway 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	1,788		1,788	1,788			43	3	(5)	1,829	91		133	1,921
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	647	(307)	340	647	(307)		12	4		356	13	769	401	1,136
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	31		31	31			0	0		31			0	31
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	148		148	148			2	1		151	5		8	156
9 631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10 632.8 Contractual Services - Acct.	144		144	144			1	0		145	5		6	150
11 633.8 Contractual Services - Legal	58		58	58			1	0		60	2		4	62
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	70		70	70			2	0		72	3		5	75
14 641.8 Rental of Building/Real Prop.	28		28	28			0	12		40	1		14	42
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	85		85	85			2	9		96	3		14	99
18 657.8 Insurance - General Liability	99		99	99			2	5		106	4		11	110
19 658.8 Insurance - Workman's Comp.	2	58	60	2	58		0	0		60	2		61	62
20 659.8 Insurance - Other	58		58	58			0	0		58	2		2	60
21 660.8 Advertising Expense	6		6	6			0	0		6	0		0	7
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		373	0	0		373			373	373
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	759		759	759			12	7		778	28		47	807
26 TOTAL WATER A&G EXPENSES	3,924	(249)	3,675	3,924	(249)	373	79	41	(5)	4,163	182	769	1,170	5,094

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 / Orange / Lake Conway 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 sheet, if necessary, to explain the differences.

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	3,833		6,210	2,377	62.02%	6,412	(202)	-3.15%
2	603.1-8 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-8 Employee Pensions & Benefits	257		1,182	925	360.08%	430	752	175.03%
4	610.1-8 Purchased Water	0		2,838	2,838	N.A.	0	2,838	N.A.
5	615.1-8 Purchased Power	1,474		869	(605)	-41.05%	2,466	(1,597)	-64.76%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	19		836	817	4299.00%	32	804	2529.68%
8	620.1-8 Materials and Supplies	1,878		367	(1,511)	-80.46%	3,142	(2,775)	-88.33%
9	631.1-8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-8 Contractual Services - Acct.	0		144	144	N.A.	0	144	N.A.
11	633.1-8 Contractual Services - Legal	0		58	58	N.A.	0	58	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	559		513	(46)	-8.20%	935	(422)	-45.12%
14	641.1-8 Rental of Building/Real Prop.	0		28	28	N.A.	0	28	N.A.
15	642.1-8 Rental of Equipment	0		17	17	N.A.	0	17	N.A.
16	650.1-8 Transportation Expense	446		325	(121)	-27.09%	746	(421)	-56.41%
17	656.1-8 Insurance - Vehicle	0		85	85	N.A.	0	85	N.A.
18	657.1-8 Insurance - General Liability	402		99	(303)	-75.46%	672	(574)	-85.33%
19	658.1-8 Insurance - Workman's Comp.	0		209	209	N.A.	0	209	N.A.
20	659.1-8 Insurance - Other	0		58	58	N.A.	0	58	N.A.
21	660.1-8 Advertising Expense	0		6	6	N.A.	0	6	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	532		0	(532)	-100.00%	890	(890)	-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	112		155	43	38.31%	187	(32)	-17.32%
25	675.1-8 Miscellaneous Expenses	191		787	596	312.21%	320	468	146.41%
26	**TOTAL WATER O&M EXPENSES**	**9,703**		**14,785**	**5,082**	**52.38%**	**18,231**	**(1,446)**	**-8.91%**
27	**SUBTOTAL (less accts. 666 & 667)**	**9,171**		**14,785**	**5,614**	**61.21%**	**15,341**	**(556)**	**-3.76%**
28	**Average ERC's**	**83**		**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**92.4**		**136.2**	**54**	**85.29%**			
30				**Compounded Multiplier =**		**67.28%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

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

Company: SSU / Orange / Lake Conway 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 sheet, if necessary, to explain the differences.

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	3,833		3,824	(9)	-0.23%	6,412	(2,588)	-40.36%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			728	728	N.A.	0	728	N.A.
4	610.1-6 Purchased Water			2,838	2,838	N.A.	0	2,838	N.A.
5	615.1-6 Purchased Power	1,474		838	(636)	-43.14%	2,466	(1,628)	-66.01%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	19		836	817	4299.00%	32	804	2529.68%
8	620.1-6 Materials and Supplies	1,878		213	(1,665)	-88.67%	3,142	(2,929)	-93.23%
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	559		443	(116)	-20.69%	935	(492)	-52.59%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment			16	16	N.A.	0	16	N.A.
16	650.1-6 Transportation Expense	446		324	(122)	-27.46%	746	(423)	-56.64%
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.			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			27	27	N.A.	0	27	N.A.
26	**TOTAL WATER O&M EXPENSES**	**8,209**		**10,215**	**2,006**	**24.44%**	**13,732**	**(3,517)**	**-25.61%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,209**		**10,215**	**2,006**	**24.44%**	**13,732**	**(3,517)**	**-34.43%**
28	**Average ERC's**	**83**		**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**87.28%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Orange / Lake Conway 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		(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			598	598	N.A.	0	598	N.A.
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			114	114	N.A.	0	114	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			6	6	N.A.	0	6	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.7 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
18	657.7 Insurance - General Liability			0	0	N.A.	0	0	N.A.
19	658.7 Insurance - Workman's Comp.			20	20	N.A.	0	20	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	112		155	43	38.31%	187	(32)	-17.32%
25	675.7 Miscellaneous Expenses			1	1	N.A.	0	1	N.A.
26	**TOTAL WATER O&M EXPENSES**	**112**		**895**	**783**	**698.83%**	**187**	**707**	**377.59%**
27	**SUBTOTAL (less accts. 666 & 667)**	**112**		**895**	**783**	**698.83%**	**187**	**707**	**78.06%**
28	**Average ERC's**	**83**		**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**67.28%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10859, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Orange / Lake Conway Park

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90		(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees			1,788	1,788	N.A.	0	1,788	N.A.
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits	257		340	83	32.44%	430	(90)	-20.83%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			31	31	N.A.	0	31	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			148	148	N.A.	0	148	N.A.
9	631.8 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.8 Contractual Services - Acct.			144	144	N.A.	0	144	N.A.
11	633.8 Contractual Services - Legal			58	58	N.A.	0	58	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other			70	70	N.A.	0	70	N.A.
14	641.8 Rental of Building/Real Prop.			28	28	N.A.	0	28	N.A.
15	642.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
16	650.8 Transportation Expense			1	1	N.A.	0	1	N.A.
17	656.8 Insurance - Vehicle			85	85	N.A.	0	85	N.A.
18	657.8 Insurance - General Liability	402		99	(303)	-75.46%	672	(574)	-85.33%
19	658.8 Insurance - Workman's Comp.			60	60	N.A.	0	60	N.A.
20	659.8 Insurance - Other			58	58	N.A.	0	58	N.A.
21	660.8 Advertising Expense			6	6	N.A.	0	6	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	532		0	(532)	-100.00%	690	(690)	-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	191		759	568	297.51%	320	440	137.63%
26	**TOTAL WATER O&M EXPENSES**	**1,382**		**3,675**	**2,293**	**165.94%**	**2,312**	**1,363**	**58.96%**
27	**SUBTOTAL (less accts. 666 & 667)**	**850**		**3,675**	**2,825**	**332.39%**	**1,422**	**2,253**	**61.31%**
28	**Average ERC's**	**83**		**84**	**1**	**1.20%**			
29	**Average Consumer Price Index - U**	**82.4**		**136.2**	**54**	**65.29%**			
30				**Compounded Multiplier =**		**67.28%**			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 10659, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Orange / Lake Conway 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.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATIO Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	(202)	-3.15%	
2	603.1-S Salaries & Wages - Officers, Etc.	0	N.A.	
3	604.1-S Employee Pensions & Benefits	752	175.03%	
4	610.1-S Purchased Water	2,838	N.A.	
5	615.1-S Purchased Power	(1,587)	-64.76%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	804	2529.68%	
8	620.1-S Materials and Supplies	(2,775)	-88.33%	
9	631.1-S Contractual Services - Engr.	0	N.A.	
10	632.1-S Contractual Services - Acct.	144	N.A.	
11	633.1-S Contractual Services - Legal	58	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	(422)	-45.12%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	28	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	17	N.A.	
16	650.1-S Transportation Expense	(421)	-56.41%	
17	656.1-S Insurance - Vehicle	85	N.A.	
18	657.1-S Insurance - General Liability	(574)	-85.33%	
19	658.1-S Insurance - Workman's Comp.	209	N.A.	
20	659.1-S Insurance - Other	58	N.A.	
21	660.1-S Advertising Expense	6	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(890)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	(32)	-17.32%	
25	675.1-S Miscellaneous Expenses	468	146.41%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(1,446)	-8.91%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Orange / Lake Conway 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 / Orange / Lake Conway 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

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	$1,491
50	Total Projected Rate Case Expense	1,772,200	1,491
52	**Annual Amortization Over 4 Years**	**$443,050**	**$373**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101.044	85
57	% of Total	100%	0.0841%
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 / Orange / Lake Conway 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

FPSC

Company: SSU / Orange / Lake Conway Park

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

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

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

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

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

A-SCHEDULES (RATE BASE):

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

B-SCHEDULES (INCOME STATEMENT):

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

NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Orange / Lake Conway 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)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	401	40	2.50%	10	0	10
4	339.1 Other Plant & Misc.	182	25	4.00%	7	0	7
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	1,771	0	N.A.	0	0	0
7	304.2 Structures & Improvements	6,446	33	3.03%	195	0	195
8	305.2 Collect. & Impound.	2	50	2.00%	0	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	1,886	30	3.33%	63	0	63
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	4,752	20	5.00%	238	0	238
15	339.2 Other Plant & Misc.	(13)	25	4.00%	(1)	0	(1)
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1	0	N.A.	0	0	0
18	304.3 Structures & Improvements	524	33	3.03%	16	0	16
19	320.3 Water Treatment Eq.	2,859	22	4.55%	130	0	130
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	10,708	37	2.70%	289	0	289
25	331.4 Transm. & Distribution	13,081	43	2.33%	304	0	304
26	333.4 Services	191	40	2.50%	5	0	5
27	334.4 Meters & Meter Insallation	4,566	20	5.00%	228	0	228
28	335.4 Hydrants	143	45	2.22%	3	0	3
29	339.4 Other Plant & Misc.	129	25	4.00%	5	0	5
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	446	0	N.A.	0	0	0
32	304.5 Structures & Improvements	2,217	40	2.50%	55	0	55
33	340.5 Office Furniture & Equipment	1,138	15	6.67%	76	0	76
34	340.51 Computer Equipment	1,757	6	16.67%	293	0	293
35	341.5 Transportation Equipment	1,511	6	16.67%	252	0	252
36	342.5 Stores Equipment	12	18	5.56%	1	0	1
37	343.5 Tools, Shop & Garage	572	16	6.25%	36	0	36
38	344.5 Laboratory Equipment	127	15	6.67%	8	0	8
39	345.5 Power Operated Equipment	746	12	8.33%	62	0	62
40	346.5 Communication Equipment	235	10	10.00%	24	0	24
41	347.5 Miscellaneous Equipment	80	15	6.67%	5	0	5
42	348.5 Other Tangible Plant	62	10	10.00%	6	0	6
43							
44	**INTANGIBLE PLANT**	583		2.97%	17	0	17
45	**SUPPLY & PUMPING**	14,897		3.34%	497	0	497
46	**WATER TREATMENT PLANT**	3,384		4.31%	146	0	146
47	**TRANSM. & DISTRIBUTION**	28,821		2.90%	835	0	835
48	**GENERAL PLANT**	8,905		9.19%	818	0	818
49							
51	**TOTAL DEPRECIATION EXPENSE**	56,590		4.09%	2,314	0	2,314
52	**AMORTIZATION OF CIAC**				(642)	0	(642)
53	**NON-USED AND USEFUL**				(9)	0	(9)
54	**NET DEPRECIATION EXPENSE - WATER**				1,663	0	1,663

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Orange / Lake Conway 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			
WATER	1991 Avg. Adj. CIAC	CIAC Amort. Composite	1991 CIAC Amortization Expense		
Line No. CIAC Classifications	Balance	Rate	Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	0	3.43%	0	0	0
2 Line/Main Extension Fees	26,559	2.34%	622	0	622
3 Meter Installation Fees	400	5.00%	20	0	20
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.26%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	26,959		642	0	642

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

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Orange / Lake Conway 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	6,446	195	3.03%
3	305.2 Collect. & Impound.	2	0	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	1,886	63	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	4,752	238	5.00%
10	339.2 Other Plant & Misc.	(13)	(1)	4.00%
11	304.3 Structures & Improvements	524	16	3.03%
12	320.3 Water Treatment Eq.	2,859	130	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	10,708	289	2.70%
15	**COMPOSITE RATE**	27,217	932	**3.43%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	1	0	3.03%
18	331.4 Transm. & Distribution	13,081	304	2.33%
19	335.4 Hydrants	143	3	2.22%
20	339.4 Other Plant & Misc.	129	5	4.00%
21	**COMPOSITE RATE**	13,354	313	**2.34%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	4,566	228	5.00%
24	**COMPOSITE RATE**	4,566	228	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	191	5	2.50%
27	**COMPOSITE RATE**	191	5	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	27,217	932	3.43%
30	Line / Main Extension Fees & Contri. lines (Line 21)	13,354	313	2.34%
31	Meter Installation Fees (Line 24)	4,566	228	5.00%
32	Service Installation Fees (Line 27)	191	5	2.50%
33	**COMPOSITE RATE**	45,328	1,478	**3.26%**

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

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

Company: SSU / Orange / Lake Conway Park
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	(0)	0	(0)	0.00%	0
3 302.1 Franchises	10	0	10	0.00%	0
4 339.1 Other Plant & Misc.	7	0	7	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	195	0	195	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	63	0	63	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	238	0	238	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	16	0	16	0.00%	0
19 320.3 Water Treatment Eq.	130	0	130	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	289	0	289	2.99%	9
25 331.4 Transm. & Distribution	304	0	304	0.00%	0
26 333.4 Services	5	0	5	0.00%	0
27 334.4 Meters & Meter Insallation	228	0	228	0.00%	0
28 335.4 Hydrants	3	0	3	0.00%	0
29 339.4 Other Plant & Misc.	5	0	5	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	55	0	55	0.00%	0
33 340.5 Office Furniture & Equipment	76	0	76	0.00%	0
34 340.51 Computer Equipment	293	0	293	0.00%	0
35 341.5 Transportation Equipment	252	0	252	0.00%	0
36 342.5 Stores Equipment	1	0	1	0.00%	0
37 343.5 Tools, Shop & Garage	36	0	36	0.00%	0
38 344.5 Laboratory Equipment	8	0	8	0.00%	0
39 345.5 Power Operated Equipment	62	0	62	0.00%	0
40 346.5 Communication Equipment	24	0	24	0.00%	0
41 347.5 Miscellaneous Equipment	5	0	5	0.00%	0
42 348.5 Other Tangible Plant	6	0	6	0.00%	0
43					
44 **INTANGIBLE PLANT**	17	0	17		0
45 **SUPPLY & PUMPING**	497	0	497		0
46 **WATER TREATMENT PLANT**	146	0	146		0
47 **TRANSM. & DISTRIBUTION**	835	0	835		9
48 **GENERAL PLANT**	818	0	818		0
49					
51 **TOTAL**	2,314	0	2,314		9
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				0.37%	

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

Present Income - Interim / Final

Company: SSU / Orange / Lake Conway 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:	580	8	588	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	580	11	591		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	536	536		
6		0	0	0		
7	TOTAL	0	536	536		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		664	0	664		
11		0	0	0		
12	TOTAL	664	0	664		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,244	544	1,788		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,244	547	1,791		B-1 (W)

Notes:

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

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Orange / Lake Conway Park
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 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	12,883	181	13,064	12,883	246	13,129	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	15,242	(457)	14,785	15,242	1,385	16,627	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	1,663	0	1,663	1,663	0	1,663	B-13 (W)	-
6 Amortization	200	0	200	200	0	200	B-18 (W)	-
7 Taxes Other Than Income	1,244	547	1,791	1,244	547	1,791	B-15 (W)	-
8 Pre Tax Operating Expenses	18,350	90	18,439	18,350	1,932	20,282	-	-
9 **TOTAL PRE-TAX INCOME**	(5,467)	91	(5,375)	(5,467)	(1,686)	(7,153)	-	-
10 ***TAX COMPUTATION:***								
11 Pre Tax Operating Income	(5,467)	91	(5,375)	(5,467)	(1,686)	(7,153)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	32,416	(303)	32,113	32,416	(73)	32,343	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	1,880	(18)	1,863	1,880	(4)	1,876	-	-
17 Total Taxable Income	(7,347)	109	(7,238)	(7,347)	(1,682)	(9,028)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(2,765)	41	(2,724)	(2,765)	(633)	(3,397)	-	-
20 Less:								
21 Parent Debt Adjustment	109	0	109	109	0	109	C-9 (W)	-
22 Investment Tax Credit	22	0	22	22	0	22	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(2,895)	41	(2,854)	(2,895)	(633)	(3,528)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Orange / Lake Conway 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

Line No.	WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.10859	1991 Aquisition Adjustment Amort. Exp. Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	8,037	2.50%	201	0	201		A-20 (W)
2	Less: Non-Used & Useful Amort. Exp.			1	0	1	See Below	
3	**NET AMORTIZATION EXPENSE**			**200**	**0**	**200**		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	201	0	201	Above	
2	Composite Non-Used & Useful Net Dep. (%)	0.37%	0.00%	0.37%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	1	0	1		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Lake Harriet Estates - 323

Seminole County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Lake Harriet 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	167,597	(1,203)	166,394	A-5 (W)
2 Utility Land & Land Rights	4,507	0	4,507	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(60,066)	405	(59,661)	A-9 (W)
6 CIAC	(60,090)	0	(60,090)	A-12 (W)
7 Accumulated Amortization of CIAC	23,862	0	23,862	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	(127)	0	(127)	C-7 (W)
12 Working Capital Allowance	4,202	558	4,760	A-17 (W)
13 **TOTAL WATER RATE BASE**	79,885	(240)	79,646	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Lake Harriet 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	167,597	(1,203)	166,394	A-5 (W)
2 Utility Land & Land Rights	4,507	0	4,507	A-5 (W)
3 Non-Used & Useful	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(60,066)	405	(59,661)	A-9 (W)
6 CIAC	(60,090)	0	(60,090)	A-12 (W)
7 Accumulated Amortization of CIAC	23,862	0	23,862	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	(127)	0	(127)	C-7 (W)
12 Working Capital Allowance	4,202	(139)	4,063	A-17 (W)
13 TOTAL WATER RATE BASE	79,885	(937)	78,949	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Seminole / Lake Harriet 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.	(2,678)	273	(1,203)	A-5 (W)
3					
4	2.				
5					
6					
7		**(2,678)**	**273**	**(1,203)**	
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.	764	764	764	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(719)	(359)	
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		764	45	405	
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 / Lake Harriet 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).	(139)	(139)	(139)	A-17 (W)
38					
39	2.				
40					
41					
42		(139)	(139)	(139)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	558	558	558	A-17 (W)
45					
46	2.				
47					
48					
49		558	558	558	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(2,053)	179	(937)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(1,356)	876	(240)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Lake Harriet 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 23511 ENDED 04/30/89**	176,097
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 / Lake Harriet Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**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**	176,097
17	1989 Additions	5,809
18	1989 Retirements	0
19	1989 Adjustments	18
20	1989 Net Additions	5,827
21	**12/31/89 BALANCE**	181,924
22	1990 Additions (A/C 101)	4,727
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	4,727
27	**12/31/90 BALANCE**	186,651
28	1990 General Plant Reallocation Adjustments *	(15,670)
29	**12/31/90 ADJUSTED BALANCE**	170,980
30	1991 Additions (A/C 101)	2,248
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	273
34	1991 Net Additions	2,520
35	**12/31/91 BALANCE**	173,501

* 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 / Lake Harriet 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	2,678	(2,951)	0	(273)	(2,678)	273	(0)	1,203	(1,203)	0
3 302.1 Franchises	1,998	(1,695)	0	303	0	0	303	1,151	0	1,151
4 339.1 Other Plant & Misc.	744	0	0	744	0	0	744	744	0	744
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	79	0	0	79	0	0	79	79	0	79
7 304.2 Structures & Improvements	15,872	0	0	15,872	0	0	15,872	15,872	0	15,872
8 305.2 Collect. & Impound.	6,708	0	0	6,708	0	0	6,708	6,708	0	6,708
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	2,028	0	0	2,028	0	0	2,028	2,028	0	2,028
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	732	136	0	868	0	0	868	800	0	800
13 310.2 Power Generation Eq.	30	0	0	30	0	0	30	30	0	30
14 311.2 Pumping Equipment	11,386	119	0	11,505	0	0	11,505	11,446	0	11,446
15 339.2 Other Plant & Misc.	(36)	0	0	(36)	0	0	(36)	(36)	0	(36)
16 **WATER TREATMENT PLANT**										
17 303.3 Land & Land Rights	2,079	1,695	0	3,774	0	0	3,774	2,927	0	2,927
18 304.3 Structures & Improvements	1,755	0	0	1,755	0	0	1,755	1,755	0	1,755
19 320.3 Water Treatment Eq.	12,124	0	0	12,124	0	0	12,124	12,124	0	12,124
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	5	0	0	5	0	0	5	5	0	5
23 304.4 Structures & Improvements	618	0	0	618	0	0	618	618	0	618
24 330.4 Distr. Reservoirs	3,936	0	0	3,936	0	0	3,936	3,936	0	3,936
25 331.4 Transm. & Distribution	43,816	243	0	44,059	0	0	44,059	43,938	0	43,938
26 333.4 Services	9,041	863	0	9,904	0	0	9,904	9,472	0	9,472
27 334.4 Meters & Meter Installation	20,572	1,550	0	22,122	0	0	22,122	21,347	0	21,347
28 335.4 Hydrants	5,713	0	0	5,713	0	0	5,713	5,713	0	5,713
29 339.4 Other Plant & Misc.	389	0	0	389	0	0	389	389	0	389
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	1,522	(51)	0	1,472	0	0	1,472	1,497	0	1,497
32 304.5 Structures & Improvements	7,343	182	0	7,524	0	0	7,524	7,434	0	7,434
33 340.5 Office Furniture & Equipme	3,783	61	0	3,845	0	0	3,845	3,814	0	3,814
34 340.51 Computer Equipment	4,987	1,810	0	6,797	0	0	6,797	5,892	0	5,892
35 341.5 Transportation Equipment	4,877	376	0	5,254	0	0	5,254	5,065	0	5,065
36 342.5 Stores Equipment	37	9	0	46	0	0	46	41	0	41
37 343.5 Tools, Shop & Garage	1,937	(36)	0	1,901	0	0	1,901	1,919	0	1,919
38 344.5 Laboratory Equipment	411	29	0	439	0	0	439	425	0	425
39 345.5 Power Operated Equipment	2,615	(225)	0	2,390	0	0	2,390	2,502	0	2,502
40 346.5 Communication Equipment	760	60	0	819	0	0	819	789	0	789
41 347.5 Miscellaneous Equipment	237	61	0	298	0	0	298	268	0	268
42 348.5 Other Tangible Plant	204	10	0	214	0	0	214	209	0	209
43										
44 **INTANGIBLE PLANT**	5,420	(4,646)	0	774	(2,678)	273	1,047	3,097	(1,203)	1,895
45 **SUPPLY & PUMPING**	36,799	256	0	37,055	0	0	37,055	36,927	0	36,927
46 **WATER TREATMENT PLANT**	15,958	1,695	0	17,653	0	0	17,653	16,805	0	16,805
47 **TRANSM. & DISTRIBUTION**	84,089	2,656	0	86,746	0	0	86,746	85,418	0	85,418
48 **GENERAL PLANT**	28,714	2,286	0	31,000	0	0	31,000	29,857	0	29,857
49										
50 **TOTAL PLANT IN SERVICE**	170,980	2,248	0	173,228	(2,678)	273	173,501	172,104	(1,203)	170,901
51 **LAND & LAND RIGHTS**	3,685	1,644	0	5,330	0	0	5,330	4,507	0	4,507
52 **TOTAL PIS LESS LAND**	167,295	603	0	167,898	(2,678)	273	168,171	167,597	(1,203)	166,394

*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 / Lake Harriet Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	0	0	0	0%	0
3 302.1 Franchises	1,151	0	0	1,151	0%	0
4 339.1 Other Plant & Misc.	744	0	0	744	0%	0
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	79	0	0	79	0%	0
7 304.2 Structures & Improvements	15,872	0	0	15,872	0%	0
8 305.2 Collect. & Impound.	6,708	0	0	6,708	0%	0
9 306.2 Lake, River & Other	0	0	0	0	0%	0
10 307.2 Wells & Springs	2,028	0	0	2,028	0%	0
11 308.2 Infiltration Galleries	0	0	0	0	0%	0
12 309.2 Supply Mains	800	0	0	800	0%	0
13 310.2 Power Generation Eq.	30	0	0	30	0%	0
14 311.2 Pumping Equipment	11,446	0	0	11,446	0%	0
15 339.2 Other Plant & Misc.	(36)	0	0	(36)	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	2,927	0	0	2,927	0%	0
18 304.3 Structures & Improvements	1,755	0	0	1,755	0%	0
19 320.3 Water Treatment Eq.	12,124	0	0	12,124	0%	0
20 339.3 Other Plant & Misc.	0	0	0	0	0%	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	5	0	0	5	0%	0
23 304.4 Structures & Improvements	618	0	0	618	0%	0
24 330.4 Distr. Reservoirs	3,936	0	0	3,936	0%	0
25 331.4 Transm. & Distribution	43,938	0	0	43,938	0%	0
26 333.4 Services	9,472	0	0	9,472	0%	0
27 334.4 Meters & Meter Installation	21,347	0	0	21,347	0%	0
28 335.4 Hydrants	5,713	0	0	5,713	0%	0
29 339.4 Other Plant & Misc.	389	0	0	389	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	1,497	0	0	1,497	0%	0
32 304.5 Structures & Improvements	7,434	0	0	7,434	0%	0
33 340.5 Office Furniture & Equipment	3,814	0	0	3,814	0%	0
34 340.51 Computer Equipment	5,892	0	0	5,892	0%	0
35 341.5 Transportation Equipment	5,065	0	0	5,065	0%	0
36 342.5 Stores Equipment	41	0	0	41	0%	0
37 343.5 Tools, Shop & Garage	1,919	0	0	1,919	0%	0
38 344.5 Laboratory Equipment	425	0	0	425	0%	0
39 345.5 Power Operated Equipment	2,502	0	0	2,502	0%	0
40 346.5 Communication Equipment	789	0	0	789	0%	0
41 347.5 Miscellaneous Equipment	268	0	0	268	0%	0
42 348.5 Other Tangible Plant	209	0	0	209	0%	0
43						
44 **INTANGIBLE PLANT**	1,895	0	0	1,895		0
45 **SUPPLY & PUMPING**	36,927	0	0	36,927		0
46 **WATER TREATMENT PLANT**	16,805	0	0	16,805		0
47 **TRANSM. & DISTRIBUTION**	85,418	0	0	85,418		0
48 **GENERAL PLANT**	29,857	0	0	29,857		0
49						
50 **TOTAL PLANT IN SERVICE**	170,901	0	0	170,901		0
51 **LAND & LAND RIGHTS**	4,507	0	0	4,507		0
52 **TOTAL PIS LESS LAND**	166,394	0	0	166,394		0
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				0.00%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

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

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

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Lake Harriet 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 23511 ENDED 04/30/89**	50,796
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 / Lake Harriet Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**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**	**50,796**
17	1989 Additions	5,090
18	1989 Retirements	0
19	1989 Adjustments	1
20	1989 Net Additions	5,091
21	**12/31/89 BALANCE**	**55,887**
22	1990 Additions	7,537
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	7,537
26	**12/31/90 BALANCE**	**63,424**
27	1990 General Plant Reallocation Adjustments *	(6,997)
28	**12/31/90 ADJUSTED BALANCE**	**56,427**
29	1991 Additions	7,278
30	1991 Retirements	0
31	1991 Adjustments	(45)
32	1991 Net Additions	7,232
33	**12/31/91 BALANCE**	**63,660**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Lake Harriet 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	764	0	764	(764)	(764)	(0)	764	(764)	(0)
3 302.1 *Franchises*	690	29	719	0	0	719	704	0	704
4 339.1 Other Plant & Misc.	249	30	279	0	0	279	264	0	264
5 **SOURCE OF SUPPLY & PUMPING**									
6 303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements	5,945	481	6,426	0	0	6,426	6,185	0	6,185
8 305.2 Collect. & Impound.	2,399	134	2,533	0	0	2,533	2,466	0	2,466
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	769	68	836	0	0	836	802	0	802
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	280	23	303	0	0	303	291	0	291
13 310.2 Power Generation Eq.	4	2	5	0	0	5	4	0	4
14 311.2 Pumping Equipment	5,138	572	5,711	0	0	5,711	5,424	0	5,424
15 339.2 Other Plant & Misc.	(3)	(1)	(5)	0	0	(5)	(4)	0	(4)
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	191	53	244	0	0	244	218	0	218
19 320.3 Water Treatment Eq.	3,901	551	4,452	0	0	4,452	4,176	0	4,176
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	254	19	272	0	0	272	263	0	263
24 330.4 Distr. Reservlors	69	106	176	0	0	176	122	0	122
25 331.4 Transm. & Distribution	12,947	1,022	13,969	0	0	13,969	13,458	0	13,458
26 333.4 Services	2,416	237	2,653	0	0	2,653	2,534	0	2,534
27 334.4 Meters & Meter Insallation	9,606	1,067	10,673	0	0	10,673	10,139	0	10,139
28 335.4 Hydrants	1,367	127	1,494	0	0	1,494	1,430	0	1,430
29 339.4 Other Plant & Misc.	54	16	69	0	0	69	61	0	61
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	971	186	1,157	0	0	1,157	1,064	0	1,064
33 340.5 Office Furniture & Equipment	1,221	254	1,475	0	0	1,475	1,348	0	1,348
34 340.51 Computer Equipment	626	982	1,608	0	719	2,327	1,117	359	1,477
35 341.5 Transportation Equipment	3,085	844	3,929	0	0	3,929	3,507	0	3,507
36 342.5 Stores Equipment	11	2	14	0	0	14	13	0	13
37 343.5 Tools, Shop & Garage	876	120	996	0	0	996	936	0	936
38 344.5 Laboratory Equipment	184	28	212	0	0	212	198	0	198
39 345.5 Power Operated Equipment	1,999	209	2,208	0	0	2,208	2,103	0	2,103
40 346.5 *Communication Equipment*	292	79	371	0	0	371	332	0	332
41 347.5 Miscellaneous Equipment	42	18	60	0	0	60	51	0	51
42 348.5 Other Tangible Plant	83	21	104	0	0	104	94	0	94
43									
44 **INTANGIBLE PLANT**	1,703	59	1,761	(764)	(764)	997	1,732	(764)	968
45 **SUPPLY & PUMPING**	14,531	1,278	15,809	0	0	15,809	15,170	0	15,170
46 **WATER TREATMENT PLANT**	4,092	604	4,696	0	0	4,696	4,394	0	4,394
47 **TRANSM. & DISTRIBUTION**	26,712	2,594	29,305	0	0	29,305	28,009	0	28,009
48 **GENERAL PLANT**	9,390	2,743	12,133	0	719	12,852	10,762	359	11,121
49									
50 TOTAL WATER ACCUM. DEP.	56,427	7,278	63,705	(764)	(45)	63,660	60,066	(405)	59,661

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Lake Harriet 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)

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	704	0	704	0%	0
4 339.1 Other Plant & Misc.	264	0	264	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	6,185	0	6,185	0%	0
8 305.2 Collect. & Impound.	2,466	0	2,466	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	802	0	802	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	291	0	291	0%	0
13 310.2 Power Generation Eq.	4	0	4	0%	0
14 311.2 Pumping Equipment	5,424	0	5,424	0%	0
15 339.2 Other Plant & Misc.	(4)	0	(4)	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	218	0	218	0%	0
19 320.3 Water Treatment Eq.	4,176	0	4,176	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	263	0	263	0%	0
24 330.4 Distr. Reservoirs	122	0	122	0%	0
25 331.4 Transm. & Distribution	13,458	0	13,458	0%	0
26 333.4 Services	2,534	0	2,534	0%	0
27 334.4 Meters & Meter Insallation	10,139	0	10,139	0%	0
28 335.4 Hydrants	1,430	0	1,430	0%	0
29 339.4 Other Plant & Misc.	61	0	61	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	1,064	0	1,064	0%	0
33 340.5 Office Furniture & Equipment	1,348	0	1,348	0%	0
34 340.51 Computer Equipment	1,477	0	1,477	0%	0
35 341.5 Transportation Equipment	3,507	0	3,507	0%	0
36 342.5 Stores Equipment	13	0	13	0%	0
37 343.5 Tools, Shop & Garage	936	0	936	0%	0
38 344.5 Laboratory Equipment	198	0	198	0%	0
39 345.5 Power Operated Equipment	2,103	0	2,103	0%	0
40 346.5 Communication Equipment	332	0	332	0%	0
41 347.5 Miscellaneous Equipment	51	0	51	0%	0
42 348.5 Other Tangible Plant	94	0	94	0%	0
43					
44 **INTANGIBLE PLANT**	968	0	968		0
45 **SUPPLY & PUMPING**	15,170	0	15,170		0
46 **WATER TREATMENT PLANT**	4,394	0	4,394		0
47 **TRANSM. & DISTRIBUTION**	28,009	0	28,009		0
48 **GENERAL PLANT**	11,121	0	11,121		0
49					
50 **TOTAL**	59,661	0	59,661		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 / Lake Harriet 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 23511 ENDED 04/30/89**	57,969
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**	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 / Lake Harriet Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**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**	57,969
17	1989 Additions	828
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	828
21	**12/31/89 BALANCE**	58,797
22	1990 Additions	960
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	960
26	**12/31/90 BALANCE**	59,757
27	1991 Additions	665
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	665
31	**12/31/91 BALANCE**	60,422

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

Company: SSU / Seminole / Lake Harriet 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	328	0	328	0	0	328	328	0	328
3	Meter Installation Fees	960	665	1,625	0	0	1,625	1,293	0	1,293
4	Contributed Lines	0	0	0	0	0	0	0	0	0
5	Cont. Prty. Other than Lines	57,969	0	57,969	0	0	57,969	57,969	0	57,969
6	Service Installation Fees	500	0	500	0	0	500	500	0	500
7	**TOTAL WATER CIAC**	59,757	665	60,422	0	0	60,422	60,090	0	60,090

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Lake Harriet 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 23511 ENDED 04/30/89**	19,611
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 / Lake Harriet Estates

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**0**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**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**	**19,611**
17	1989 Additions	1,304
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,304
21	**12/31/89 BALANCE**	**20,915**
22	1990 Additions	1,952
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,952
26	**12/31/90 BALANCE**	**22,867**
27	1991 Additions	1,991
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,991
31	**12/31/91 BALANCE**	**24,858**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Lake Harriet 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	13	8	20	0	0	20	16	0	16
3 Meter Installation Fees	24	65	89	0	0	89	56	0	56
4 Contributed Lines	0	0	0	0	0	0	0	0	0
5 Cont. Prty. Other than Lines	22,810	1,906	24,716	0	0	24,716	23,763	0	23,763
6 Service Installation Fees	21	13	33	0	0	33	27	0	27
7 **TOTAL WATER ACCUM. AMORT. CIAC**	22,867	1,991	24,858	0	0	24,858	23,862	0	23,862

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Lake Harriet 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 / Seminole / Lake Harriet 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 / Seminole / Lake Harriet 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 / Seminole / Lake Harriet 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	*33,614*	*(1,108)*	*32,506*	*33,614*	*4,467*	*38,082*	*B-1 (W)*
2 Divided by	8	8	8	8	8	8	
3 **TOTAL WORKING CAPITAL ALLOWANCE**	**4,202**	**(139)**	**4,063**	**4,202**	**558**	**4,760**	

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

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 / Lake Harriet Estates

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

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

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

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

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

Water Income Statement

Historical Test Year Ended 12/31/91

Lake Harriet Estates - 323

Seminole County (SSU)

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

Company: SSU / Seminole / Lake Harriet 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	47,277	685	47,962	9,429	57,391	19.66%	B-4, B-3 (W)
3	Other Revenues	1,235	75	1,310	0	1,310		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**48,512**	**760**	**49,272**	**9,429**	**58,701**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	33,614	4,467	38,082	0	38,082		B-5 (W)
6	Depreciation, net of CIAC Amort.	5,287	0	5,287	0	5,287		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	2,583	1,106	3,689	424	4,113		B-15, B-3 (W)
9	Provision For Income Taxes	422	(1,806)	(1,384)	3,389	2,005		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**41,906**	**3,767**	**45,673**	**3,813**	**49,486**		
11	*NET OPERATING INCOME:*	**6,606**	**(3,007)**	**3,599**	**5,616**	**9,215**		
12	**RATE BASE**	**79,885**		**79,646**		**79,646**		A-1 (W)
13	**RATE OF RETURN**	**8.27%**		**4.52%**		**11.57%**		D-1 (W)

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

Company: SSU / Seminole / Lake Harriet 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	47,277	685	47,962	3,621	51,583	7.55%	B-4, B-3 (W)
3 Other Revenues	1,235	0	1,235	0	1,235		B-4 (W)
4 **TOTAL OPERATING REVENUES**	48,512	685	49,197	3,621	52,818		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	33,614	(1,108)	32,506	0	32,506		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,287	0	5,287	0	5,287		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,583	1,103	3,685	163	3,848		B-15, B-3 (W)
9 Provision For Income Taxes	422	279	701	1,301	2,002		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	41,906	274	42,180	1,464	43,644		
11 **NET OPERATING INCOME:**	6,606	411	7,017	2,157	9,174		
12 **RATE BASE**	79,885		78,949		78,949		A-1 (W)
13 **RATE OF RETURN**	8.27%		8.89%		11.62%		D-1 (W)

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

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

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

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

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.95%	(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	78,949		79,646		A-1 (W)	-
5	Required Income (L3 x L4)	9,174		9,215		-	-
6	Adjusted Income under Present Rates	7,017		3,599		B-1 (W)	-
7	Income Deficiency (L5 - L6)	2,157		5,616		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	3,458		9,005		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	3,621		9,429		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	3,458		9,005		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	***INCOME TAX INCREASE (L13 x L14)***	1,301		3,389		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	163		424		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	2,157		5,616			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 / Lake Harriet 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.	685	760	B-4 (W)
3				
4	2.			
5				
6				
7		685	760	
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.	(1,108)	(1,108)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,250	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		266	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		475	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(37)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		1,042	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		2,580	B-5 (W)
22				
23				
24		(1,108)	4,467	
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.	31	34	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,072	1,072	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		1,103	1,106	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	279	(1,806)	B-16 (W)
48				
49	2.			
50				
51				
52		279	(1,806)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	411	(3,007)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Seminole / Lake Harriet 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	47,146	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**	47,146	816	47,962
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	131	0	
16	**SUBTOTAL OTHER WATER SALES**	131	(131)	0
17	**TOTAL WATER SALES**	47,277	685	47,962
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	1,235	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**	1,235	75	1,310
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	48,512	685	49,197
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	48,512	760	49,272

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 / Lake Harriet 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. 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	12,423	979	13,402	4,424	221	4,645	2,005	312	2,318	5,994	445	6,440
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,885	1,218	5,102	1,139	(266)	873	575	(161)	413	2,171	1,645	3,816
4	610 Purchased Water	5,061	0	5,061	5,061	0	5,061	0	0	0	0	0	0
5	615 Purchased Power	3,708	10	3,718	3,605	0	3,605	0	9	9	103	1	104
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	532	19	552	532	19	552	0	0	0	0	0	0
8	620 Materials and Supplies	1,310	90	1,401	795	29	824	19	33	52	496	28	524
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	482	20	502	0	0	0	0	0	0	482	20	502
11	633 Contractual Services - Legal	196	12	208	0	0	0	0	0	0	196	12	208
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	810	37	847	576	21	597	0	0	0	234	16	250
14	641 Rental of Building/Real Prop.	93	46	140	0	0	0	0	0	0	93	46	140
15	642 Rental of Equipment	4	0	4	0	0	0	0	0	0	4	0	4
16	650 Transportation Expense	708	40	748	702	25	728	3	13	16	2	2	4
17	656 Insurance - Vehicle	284	48	332	0	0	0	0	0	0	284	48	332
18	657 Insurance - General Liability	331	37	367	0	0	0	0	0	0	331	37	367
19	658 Insurance - Workman's Comp.	6	429	435	0	154	154	0	72	72	6	203	209
20	659 Insurance - Other	194	8	202	0	0	0	0	0	0	194	8	202
21	660 Advertising Expense	20	2	22	0	0	0	0	0	0	20	2	22
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,250	1,250	0	0	0	0	0	0	0	1,250	1,250
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	519	34	553	0	0	0	519	34	553	0	0	0
25	675 Miscellaneous Expenses	3,048	189	3,236	498	18	516	4	12	16	2,546	158	2,704
26	TOTAL WATER O&M EXPENSES	33,614	4,467	38,082	17,332	221	17,553	3,125	329	3,449	13,157	3,922	17,080
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	12,423	979	13,402	4,424	221	4,645	2,005	312	2,318	5,994	445	6,440
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	3,885	1,218	5,102	1,139	(266)	873	575	(161)	413	2,171	1,645	3,816
31	TOTAL WATER LABOR COSTS	16,307	2,197	18,504	5,563	(45)	5,518	2,580	151	2,731	8,165	2,090	10,255

0624

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

Company: SSU / Seminole / Lake Harriet 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	12,423	0	12,423	4,424	0	4,424	2,005	0	2,005	5,994	0	5,994
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,885	(1,519)	2,365	1,139	(297)	842	575	(193)	382	2,171	(1,029)	1,141
4	610 Purchased Water	5,061	0	5,061	5,061	0	5,061	0	0	0	0	0	0
5	615 Purchased Power	3,708	0	3,708	3,605	0	3,605	0	0	0	103	0	103
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	532	0	532	532	0	532	0	0	0	0	0	0
8	620 Materials and Supplies	1,310	0	1,310	795	0	795	19	0	19	496	0	496
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	482	0	482	0	0	0	0	0	0	482	0	482
11	633 Contractual Services - Legal	196	0	196	0	0	0	0	0	0	196	0	196
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	810	0	810	576	0	576	0	0	0	234	0	234
14	641 Rental of Building/Real Prop.	93	0	93	0	0	0	0	0	0	93	0	93
15	642 Rental of Equipment	4	0	4	0	0	0	0	0	0	4	0	4
16	650 Transportation Expense	708	0	708	702	0	702	3	0	3	2	0	2
17	656 Insurance - Vehicle	284	0	284	0	0	0	0	0	0	284	0	284
18	657 Insurance - General Liability	331	0	331	0	0	0	0	0	0	331	0	331
19	658 Insurance - Workman's Comp.	6	411	417	0	149	149	0	67	67	6	195	201
20	659 Insurance - Other	194	0	194	0	0	0	0	0	0	194	0	194
21	660 Advertising Expense	20	0	20	0	0	0	0	0	0	20	0	20
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	519	0	519	0	0	0	519	0	519	0	0	0
25	675 Miscellaneous Expenses	3,048	0	3,048	498	0	498	4	0	4	2,546	0	2,546
26	TOTAL WATER O&M EXPENSES	33,614	(1,108)	32,506	17,332	(148)	17,183	3,125	(125)	3,000	13,157	(834)	12,323
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	12,423	0	12,423	4,424	0	4,424	2,005	0	2,005	5,994	0	5,994
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	3,885	(1,519)	2,365	1,139	(297)	842	575	(193)	382	2,171	(1,029)	1,141
31	TOTAL WATER LABOR COSTS	16,307	(1,519)	14,788	5,563	(297)	5,266	2,580	(193)	2,387	8,165	(1,029)	7,135

0625

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Seminole / Lake Harriet 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	813	854	882	991	1,168	967	969	1,010	1,163	1,138	979	1,488	12,423	0	12,423	979	13,402
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	273	285	303	308	351	308	308	331	360	353	309	396	3,885	(1,519)	2,365	1,218	5,102
4	610.1-8 Purchased Water	6	230	6	2,747	901	6	1,164	0	0	0	0	0	5,061	0	5,061	0	5,061
5	615.1-8 Purchased Power	306	237	131	321	327	358	337	404	345	322	314	304	3,708	0	3,708	10	3,718
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	80	0	0	42	42	21	21	64	241	21	532	0	532	19	552
8	620.1-8 Materials and Supplies	(63)	104	541	55	74	61	125	64	106	122	63	58	1,310	0	1,310	90	1,401
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.	35	41	39	39	41	40	42	38	41	42	36	49	482	0	482	20	502
11	633.1-8 Contractual Services - Legal	14	17	16	16	17	16	17	15	17	17	15	20	196	0	196	12	208
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	56	59	58	227	203	24	39	18	20	39	18	50	810	0	810	37	847
14	641.1-8 Rental of Building/Real Prop.	7	8	8	8	8	8	8	7	8	8	7	9	93	0	93	46	140
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
16	650.1-8 Transportation Expense	64	69	39	69	112	36	42	28	71	77	52	48	708	0	708	40	748
17	656.1-8 Insurance - Vehicle	20	24	23	23	24	24	25	22	24	25	21	29	284	0	284	48	332
18	657.1-8 Insurance - General Liability	24	28	27	27	28	27	29	26	28	29	25	33	331	0	331	37	367
19	658.1-8 Insurance - Workman's Comp.	0	1	1	1	1	1	1	0	1	1	0	1	6	411	417	429	435
20	659.1-8 Insurance - Other	14	17	16	16	16	16	17	15	16	17	15	20	194	0	194	8	202
21	660.1-8 Advertising Expense	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	2	22
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	1,250	1,250
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	28	42	52	42	45	36	41	44	36	43	49	61	519	0	519	34	553
25	675.1-8 Miscellaneous Expenses	183	217	302	208	231	211	222	200	215	223	193	644	3,048	0	3,048	189	3,236
26	TOTAL WATER O&M EXPENSES	1,782	2,235	2,522	5,100	3,549	2,183	3,429	2,248	2,474	2,522	2,339	3,233	33,614	(1,108)	32,506	4,467	38,082

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	12,423	979	13,402
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	3,885	1,218	5,102
31	TOTAL WATER LABOR COSTS	16,307	2,197	18,504

0626

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

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

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

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

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 DIRECT O & M Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.1-6 Salaries & Wages - Employees	272	180	199	341	489	334	291	367	517	448	337	648	4,424	0	4,424	221	4,645
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	86	53	71	85	118	89	74	111	137	115	91	109	1,139	(297)	842	(266)	873
4	610.1-6 Purchased Water	6	230	6	2,747	901	6	1,164	0	0	0	0	0	5,061	0	5,061	0	5,061
5	615.1-6 Purchased Power	299	228	122	313	319	350	328	396	336	313	307	294	3,605	0	3,605	0	3,605
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	80	0	0	42	42	21	21	64	241	21	532	0	532	19	552
8	620.1-6 Materials and Supplies	(100)	61	499	13	30	18	80	24	63	77	24	6	795	0	795	29	824
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	208	184	5	19	0	0	19	0	26	576	0	576	21	597
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	63	68	38	68	112	36	42	28	71	77	52	48	702	0	702	25	728
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	149	149	154	154
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	96	0	15	0	0	0	0	0	0	387	498	0	498	18	516
26	TOTAL WATER DIRECT O&M EXPENSES	665	859	1,150	3,775	2,168	880	2,040	947	1,145	1,112	1,051	1,538	17,332	(148)	17,183	221	17,553

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	4,424	221	4,645
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	1,139	(266)	873
31	TOTAL WATER DIRECT LABOR COSTS	5,563	(45)	5,518

0627

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Seminole / Lake Harriet 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	110	163	200	162	173	138	157	172	140	167	189	235	2,005	0	2,005	312	2,318
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	31	47	57	46	49	39	45	49	40	48	54	67	575	(193)	382	(161)	413
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	9	9
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	2	2	2	2	1	2	2	1	2	2	2	19	0	19	33	52
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	13	16
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	67	67	72	72
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	28	42	52	42	45	36	41	44	36	43	49	61	519	0	519	34	553
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	12	16
26	TOTAL WATER CUSTOMER ACCOUNTS	171	254	312	252	269	215	245	268	218	260	295	366	3,125	(125)	3,000	323	3,449

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	2,005	312	2,318
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	575	(161)	413
31	TOTAL WATER CUST ACCTS LABOR COSTS	2,580	151	2,731

0628

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

Company: SSU / Seminole / Lake Harriet 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	431	511	483	489	506	496	521	470	506	524	452	605	5,994	0	5,994	445	6,440
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	156	185	175	177	183	180	189	170	183	190	164	219	2,171	(1,029)	1,141	1,645	3,816
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	9	8	8	9	9	9	8	9	9	8	10	103	0	103	1	104
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	36	42	40	40	42	41	43	39	42	43	37	50	496	0	496	28	524
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.	35	41	39	39	41	40	42	38	41	42	36	49	482	0	482	20	502
11	633.8 Contractual Services - Legal	14	17	16	16	17	16	17	15	17	17	15	20	196	0	196	12	208
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	17	20	19	19	20	19	20	18	20	20	18	24	234	0	234	16	250
14	641.8 Rental of Building/Real Prop.	7	8	8	8	8	8	8	7	8	8	7	9	93	0	93	46	140
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
16	650.8 *Transportation Expense*	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	2	4
17	656.8 Insurance - Vehicle	20	24	23	23	24	24	25	22	24	25	21	29	284	0	284	48	332
18	657.8 Insurance - General Liability	24	28	27	27	28	27	29	26	28	29	25	33	331	0	331	37	367
19	658.8 Insurance - Workman's Comp.	0	1	1	1	1	1	1	0	1	1	0	1	6	195	201	203	209
20	659.8 Insurance - Other	14	17	16	16	16	16	17	15	16	17	15	20	194	0	194	8	202
21	660.8 Advertising Expense	1	2	2	2	2	2	2	2	2	2	2	2	20	0	20	2	22
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,250	1,250
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	183	217	205	208	215	211	221	200	215	222	192	257	2,548	0	2,548	158	2,704
26	**TOTAL WATER A&G EXPENSES**	946	1,121	1,059	1,073	1,111	1,068	1,144	1,032	1,110	1,150	993	1,329	13,157	(834)	12,323	3,922	17,080

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	5,994	445	6,440
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	2,171	1,645	3,816
31	**TOTAL WATER A&G LABOR COSTS**	8,165	2,090	10,255

0629

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

Company: SSU / Seminole / Lake Harriet 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	12,423	0	12,423	12,423	0	0	146	232	(37)	12,764	638	0	979	13,402
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	3,885	(1,519)	2,365	3,885	(1,519)	0	38	30	0	2,434	88	2,580	1,216	5,102
4 610.1-8 Purchased Water	5,061	0	5,061	5,061	0	0	0	0	0	5,061	0	0	0	5,061
5 615.1-8 Purchased Power	3,708	0	3,708	3,708	0	0	1	9	0	3,718	0	0	10	3,718
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	532	0	532	532	0	0	0	0	0	532	19	0	19	552
8 620.1-8 Materials and Supplies	1,310	0	1,310	1,310	0	0	7	35	0	1,352	49	0	90	1,401
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.	482	0	482	482	0	0	3	0	0	485	18	0	20	502
11 633.1-8 Contractual Services - Legal	196	0	196	196	0	0	5	0	0	201	7	0	12	208
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	810	0	810	810	0	0	7	0	0	817	30	0	37	847
14 641.1-8 Rental of Building/Real Prop.	93	0	93	93	0	0	0	41	0	135	5	0	46	140
15 642.1-8 Rental of Equipment	4	0	4	4	0	0	0	0	0	4	0	0	0	4
16 650.1-8 Transportation Expense	708	0	708	708	0	0	1	12	0	721	26	0	40	748
17 656.1-8 Insurance - Vehicle	284	0	284	284	0	0	8	29	0	321	12	0	48	332
18 657.1-8 Insurance - General Liability	331	0	331	331	0	0	7	17	0	355	13	0	37	367
19 658.1-8 Insurance - Workman's Comp.	6	411	417	6	411	0	0	2	0	420	15	0	429	435
20 659.1-8 Insurance - Other	194	0	194	194	0	0	1	0	0	195	7	0	8	202
21 660.1-8 Advertising Expense	20	0	20	20	0	0	1	0	0	21	1	0	2	22
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,250	0	0	0	1,250	0	0	1,250	1,250
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	519	0	519	519	0	0	0	34	0	553	0	0	34	553
25 675.1-8 Miscellaneous Expenses	3,048	0	3,048	3,048	0	0	41	34	0	3,123	113	0	189	3,238
26 TOTAL WATER O&M EXPENSES	33,614	(1,108)	32,506	33,614	(1,108)	1,250	286	475	(37)	34,480	1,042	2,580	4,467	38,082

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

0630

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Seminole / Lake Harriet 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	4,424		4,424	4,424						4,424	221		221	4,645
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	1,139	(297)	842	1,139	(297)					842	31		(266)	873
4 610.1-6 Purchased Water	5,061		5,061	5,061						5,061			0	5,061
5 615.1-6 Purchased Power	3,605		3,605	3,605						3,605			0	3,605
6 *616.1-6 Fuel for Power Purchased*	0		0	0						0	0		0	0
7 618.1-6 Chemicals	532		532	532						532	19		19	552
8 620.1-6 Materials and Supplies	795		795	795						795	29		29	824
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	576		576	576						576	21		21	597
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	702		702	702						702	25		25	728
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	149	149	0	149					149	5		154	154
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						498	18		18	516
25 675.1-6 Miscellaneous Expenses	498		498	498										
26 TOTAL WATER DIRECT O&M EXPENSES	17,332	(148)	17,183	17,332	(148)	0	0	0	0	17,183	370	0	221	17,553

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 / Seminole / Lake Harriet 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	2,005		2,005	2,005				222	(19)	2,207	110		312	2,318
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	575	(193)	382	575	(193)			17		399	14		(161)	413
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				9		9			9	9
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	19		19	19				31		51	2		33	52
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				12		15	1		13	16
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	67	67	0	67			2		69	3		72	72
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	519		519	519				34		553			34	553
25 675.7 Miscellaneous Expenses	4		4	4				12		15	1		12	16
26 TOTAL WATER CUST ACCT EXPENSES	3,125	(125)	3,000	3,125	(125)	0	0	338	(19)	3,319	130	0	323	3,449

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.

0632

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

Company: SSU / Seminole / Lake Harriet 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	5,994		5,994	5,994			146	11	(18)	6,133	307		445	6,440
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	2,171	(1,029)	1,141	2,171	(1,029)		39	13		1,193	43	2,580	1,845	3,816
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	103		103	103			1	0		104			1	104
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	496		496	496			7	3		506	18		28	524
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	482		482	482			3	0		485	18		20	502
11 633.8 Contractual Services - Legal	196		196	196			5	0		201	7		12	208
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	234		234	234			7	0		241	9		16	250
14 641.8 Rental of Building/Real Prop.	93		93	93			0	41		135	5		46	140
15 642.8 Rental of Equipment	4		4	4			0	0		4	0		0	4
16 650.8 Transportation Expense	2		2	2			1	0		4	0		2	4
17 656.8 Insurance - Vehicle	284		284	284			8	29		321	12		48	332
18 657.8 Insurance - General Liability	331		331	331			7	17		355	13		37	367
19 658.8 Insurance - Workman's Comp.	6	195	201	6	195		0	0		202	7		203	209
20 659.8 Insurance - Other	194		194	194			1	0		195	7		8	202
21 660.8 Advertising Expense	20		20	20			1	0		21	1		2	22
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,250	0	0		1,250			1,250	1,250
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	2,546		2,546	2,546			41	22		2,609	95		158	2,704
26 TOTAL WATER A&G EXPENSES	13,157	(834)	12,323	13,157	(834)	1,250	268	137	(18)	13,958	542	2,580	3,922	17,080

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 / $10,200,388 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0633

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

Company: SSU / Seminole / Lake Harriet 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 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-S Salaries & Wages - Employees	10,108		12,423	2,315	22.90%	10,533	1,889	17.94%
2	603.1-S Salaries & Wages - Officers, Etc.	50		0	(50)	-100.00%	52	(52)	-100.00%
3	604.1-S Employee Pensions & Benefits	940		2,365	1,425	151.63%	980	1,386	141.47%
4	610.1-S Purchased Water	4,013		5,061	1,048	26.10%	4,182	879	21.01%
5	615.1-S Purchased Power	2,469		3,708	1,239	50.17%	2,573	1,135	44.11%
6	616.1-S Fuel for Power Purchased	7		0	(7)	-100.00%	7	(7)	-100.00%
7	618.1-S Chemicals	303		532	229	75.67%	316	217	68.57%
8	620.1-S Materials and Supplies	899		1,310	411	45.76%	937	374	39.87%
9	631.1-S Contractual Services - Engr.	23		1	(22)	-95.74%	24	(23)	-95.91%
10	632.1-S Contractual Services - Acct.	486		482	(16)	-3.22%	519	(37)	-7.12%
11	633.1-S Contractual Services - Legal	110		196	86	78.16%	115	81	70.97%
12	634.1-S Contractual Services - Mgmt. Fees	73		0	(73)	-100.00%	76	(76)	-100.00%
13	635.1-S Contractual Services - Other	751		810	59	7.86%	783	27	3.51%
14	641.1-S Rental of Building/Real Prop.	82		93	11	13.94%	85	8	9.34%
15	642.1-S Rental of Equipment	5		4	(1)	-29.11%	5	(2)	-31.97%
16	650.1-S Transportation Expense	666		708	42	6.25%	694	14	1.96%
17	656.1-S Insurance - Vehicle	539		284	(255)	-47.27%	562	(277)	-49.39%
18	657.1-S Insurance - General Liability	696		331	(365)	-52.47%	725	(394)	-54.39%
19	658.1-S Insurance - Workman's Comp.	568		417	(151)	-26.51%	592	(174)	-29.48%
20	659.1-S Insurance - Other	127		194	67	52.53%	132	61	46.37%
21	660.1-S Advertising Expense	0		20	20	N.A.	0	20	N.A.
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	958		0	(958)	-100.00%	998	(998)	-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	172		519	347	201.98%	179	340	189.79%
25	675.1-S Miscellaneous Expenses	2,330		3,048	718	30.80%	2,428	620	25.52%
26	**TOTAL WATER O&M EXPENSES**	**26,387**		**32,506**	**6,119**	**23.19%**	**27,497**	**5,009**	**18.22%**
27	**SUBTOTAL (less accts. 666 & 667)**	**25,429**		**32,506**	**7,077**	**27.83%**	**26,499**	**6,007**	**18.46%**
28	**Average ERC's**	**273**		**273**	**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 / Lake Harriet 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 sheet, if necessary, to explain the differences.

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	4,346		4,424	77	1.77%	4,529	(106)	-2.34%
2	603.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits	404		842	438	108.37%	421	421	99.96%
4	610.1-6 Purchased Water	4,013		5,061	1,048	26.10%	4,182	879	21.01%
5	615.1-6 Purchased Power	2,445		3,605	1,160	47.43%	2,548	1,057	41.48%
6	616.1-6 Fuel for Power Purchased	7		0	(7)	-100.00%	7	(7)	-100.00%
7	618.1-6 Chemicals	303		532	229	75.67%	316	217	68.57%
8	620.1-6 Materials and Supplies	710		795	85	11.96%	740	55	7.44%
9	631.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.
10	632.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
11	633.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
12	634.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-6 Contractual Services - Other	451		576	125	27.83%	470	106	22.67%
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	646		702	56	8.67%	673	29	4.28%
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		149	149	N.A.	0	149	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	2,159		498	(1,661)	-76.92%	2,250	(1,752)	-77.85%
26	**TOTAL WATER O&M EXPENSES**	**15,484**		**17,183**	**1,699**	**10.97%**	**16,136**	**1,047**	**6.49%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,484**		**17,183**	**1,699**	**10.97%**	**16,136**	**1,047**	**6.10%**
28	**Average ERC's**	**273**		**273**	**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 / Lake Harriet 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	2,527		2,005	(522)	-20.65%	2,633	(628)	-23.86%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits	254		382	128	50.42%	264	117	44.35%
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	18		19	1	7.15%	19	1	2.83%
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.			67	67	N.A.	0	67	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	172		519	347	201.98%	179	340	189.79%
25	675.7 Miscellaneous Expenses			4	4	N.A.	0	4	N.A.
26	**TOTAL WATER O&M EXPENSES**	**2,971**		**3,000**	**29**	**0.98%**	**3,096**	**(96)**	**-3.10%**
27	**SUBTOTAL (less accts. 666 & 667)**	**2,971**		**3,000**	**29**	**0.98%**	**3,096**	**(96)**	**-3.20%**
28	**Average ERC's**	**273**		**273**	**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 / Lake Harriet 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 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	3,235		5,994	2,760	85.32%	3,371	2,623	77.83%
2	603.8 Salaries & Wages - Officers, Etc.	50		0	(50)	-100.00%	52	(52)	-100.00%
3	604.8 Employee Pensions & Benefits	282		1,141	859	304.71%	294	847	288.37%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	24		103	79	329.44%	25	78	312.10%
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	171		496	325	190.35%	178	318	178.63%
9	631.8 Contractual Services - Engr.	23		1	(22)	-95.74%	24	(23)	-95.91%
10	632.8 Contractual Services - Acct.	498		482	(16)	-3.22%	519	(37)	-7.12%
11	633.8 Contractual Services - Legal	110		196	86	78.16%	115	81	70.97%
12	634.8 Contractual Services - Mgmt. Fees	73		0	(73)	-100.00%	76	(76)	-100.00%
13	635.8 Contractual Services - Other	300		234	(66)	-22.12%	313	(79)	-25.28%
14	641.8 Rental of Building/Real Prop.	82		93	11	13.94%	85	8	9.34%
15	642.8 Rental of Equipment	5		4	(1)	-29.11%	5	(2)	-31.97%
16	650.8 Transportation Expense	20		2	(17)	-87.50%	21	(18)	-88.01%
17	656.8 Insurance - Vehicle	539		284	(255)	-47.27%	562	(277)	-49.39%
18	657.8 Insurance - General Liability	696		331	(365)	-52.47%	725	(394)	-54.39%
19	658.8 Insurance - Workman's Comp.	568		201	(367)	-64.54%	592	(390)	-65.97%
20	659.8 Insurance - Other	127		194	67	52.53%	132	61	46.37%
21	660.8 Advertising Expense			20	20	N.A.	0	20	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	171		2,546	2,375	1388.70%	178	2,367	1328.58%
26	**TOTAL WATER O&M EXPENSES**	**7,932**		**12,323**	**4,391**	**55.36%**	**8,266**	**4,058**	**49.09%**
27	**SUBTOTAL (less accts. 666 & 667)**	**6,974**		**12,323**	**5,349**	**76.71%**	**7,267**	**5,056**	**41.03%**
28	**Average ERC's**	**273**		**273**	**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 / Lake Harriet 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	1,869	17.94%	
2	603.1-S Salaries & Wages - Officers, Etc.	(52)	-100.00%	
3	604.1-S Employee Pensions & Benefits	1,366	141.47%	
4	610.1-S Purchased Water	879	21.01%	
5	615.1-S Purchased Power	1,135	44.11%	
6	616.1-S Fuel for Power Purchased	(7)	-100.00%	
7	618.1-S Chemicals	217	68.57%	
8	620.1-S Materials and Supplies	374	39.87%	
9	631.1-S Contractual Services - Engr.	(23)	-95.91%	
10	632.1-S Contractual Services - Acct.	(37)	-7.12%	
11	633.1-S Contractual Services - Legal	81	70.97%	
12	634.1-S Contractual Services - Mgmt. Fees	(76)	-100.00%	
13	635.1-S Contractual Services - Other	27	3.51%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	8	9.34%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(2)	-31.97%	
16	650.1-S Transportation Expense	14	1.96%	
17	656.1-S Insurance - Vehicle	(277)	-49.39%	
18	657.1-S Insurance - General Liability	(394)	-54.39%	
19	658.1-S Insurance - Workman's Comp.	(174)	-29.48%	
20	659.1-S Insurance - Other	61	46.37%	
21	660.1-S Advertising Expense	20	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	340	189.79%	
25	675.1-S Miscellaneous Expenses	620	25.52%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	5,009	18.22%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Lake Harriet 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 / Seminole / Lake Harriet Estates

FPSC

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	*Southern States Utilities*			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

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	$4,999
50	Total Projected Rate Case Expense	1,772.200	4,999
52	**Annual Amortization Over 4 Years**	**$443,050**	**$1,250**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	285
57	% of Total	100%	0.2821%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

Company: SSU / Seminole / Lake Harriet Estates | **FPSC**

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

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

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

(1)	(2)	(3)	(4)

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

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

ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Seminole / Lake Harriet 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 / Seminole / Lake Harriet Estates

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No. Account No. and Name	1991 Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1 **INTANGIBLE PLANT**						
2 301.1 Organization	0	40	2.50%	0	0	0
3 302.1 Franchises	1,151	40	2.50%	29	0	29
4 339.1 Other Plant & Misc.	744	25	4.00%	30	0	30
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	79	0	N.A.	0	0	0
7 304.2 Structures & Improvements	15,872	33	3.03%	481	0	481
8 305.2 Collect. & Impound.	6,708	50	2.00%	134	0	134
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	2,028	30	3.33%	68	0	68
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	800	35	2.86%	23	0	23
13 310.2 Power Generation Eq.	30	20	5.00%	2	0	2
14 311.2 Pumping Equipment	11,446	20	5.00%	572	0	572
15 339.2 Other Plant & Misc.	(36)	25	4.00%	(1)	0	(1)
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	2,927	0	N.A.	0	0	0
18 304.3 Structures & Improvements	1,755	33	3.03%	53	0	53
19 320.3 Water Treatment Eq.	12,124	22	4.55%	551	0	551
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	5	0	N.A.	0	0	0
23 304.4 Structures & Improvements	618	33	3.03%	19	0	19
24 330.4 Distr. Reservoirs	3,936	37	2.70%	106	0	106
25 331.4 Transm. & Distribution	43,938	43	2.33%	1,022	0	1,022
26 333.4 Services	9,472	40	2.50%	237	0	237
27 334.4 Meters & Meter Insallation	21,347	20	5.00%	1,067	0	1,067
28 335.4 Hydrants	5,713	45	2.22%	127	0	127
29 339.4 Other Plant & Misc.	389	25	4.00%	16	0	16
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	1,497	0	N.A.	0	0	0
32 304.5 Structures & Improvements	7,434	40	2.50%	186	0	186
33 340.5 Office Furniture & Equipment	3,814	15	6.67%	254	0	254
34 340.51 Computer Equipment	5,892	6	16.67%	982	0	982
35 341.5 Transportation Equipment	5,065	6	16.67%	844	0	844
36 342.5 Stores Equipment	41	18	5.56%	2	0	2
37 343.5 Tools, Shop & Garage	1,919	16	6.25%	120	0	120
38 344.5 Laboratory Equipment	425	15	6.67%	28	0	28
39 345.5 Power Operated Equipment	2,502	12	8.33%	209	0	209
40 346.5 Communication Equipment	789	10	10.00%	79	0	79
41 347.5 Miscellaneous Equipment	268	15	6.67%	18	0	18
42 348.5 Other Tangible Plant	209	10	10.00%	21	0	21
43						
44 **INTANGIBLE PLANT**	1,895		3.09%	59	0	59
45 **SUPPLY & PUMPING**	36,927		3.46%	1,278	0	1,278
46 **WATER TREATMENT PLANT**	16,805		3.60%	604	0	604
47 **TRANSM. & DISTRIBUTION**	85,418		3.04%	2,594	0	2,594
48 **GENERAL PLANT**	29,857		9.19%	2,743	0	2,743
49						
51 **TOTAL DEPRECIATION EXPENSE**	170,901		4.26%	7,278	0	7,278
52 **AMORTIZATION OF CIAC**				(1,991)	0	(1,991)
53 **NON-USED AND USEFUL**				0	0	0
54 **NET DEPRECIATION EXPENSE - WATER**				5,287	0	5,287

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Lake Harriet 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				
			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	3.64%	0	0	0
2 Line/Main Extension Fees	328	2.34%	8	0	8
3 Meter Installation Fees	1,293	5.00%	65	0	65
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	57,969	3.29%	1,906	0	1,906
6 Service Installation Fees	500	2.50%	13	0	13
7 TOTAL WATER CIAC AMORT. EXPENSE	60,090		1,991	0	1,991

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 / Lake Harriet 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	15,872	481	3.03%
3	305.2 Collect. & Impound.	6,708	134	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	2,028	68	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	800	23	2.86%
8	310.2 Power Generation Eq.	30	2	5.00%
9	311.2 Pumping Equipment	11,446	572	5.00%
10	339.2 Other Plant & Misc.	(36)	(1)	4.00%
11	304.3 Structures & Improvements	1,755	53	3.03%
12	320.3 Water Treatment Eq.	12,124	551	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	3,936	106	2.70%
15	**COMPOSITE RATE**	54,663	1,989	**3.64%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	618	19	3.03%
18	331.4 Transm. & Distribution	43,938	1,022	2.33%
19	335.4 Hydrants	5,713	127	2.22%
20	339.4 Other Plant & Misc.	389	16	4.00%
21	**COMPOSITE RATE**	50,658	1,183	**2.34%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	21,347	1,067	5.00%
24	**COMPOSITE RATE**	21,347	1,067	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	9,472	237	2.50%
27	**COMPOSITE RATE**	9,472	237	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	54,663	1,989	3.64%
30	Line / Main Extension Fees & Contri. lines (Line 21)	50,658	1,183	2.34%
31	Meter Installation Fees (Line 24)	21,347	1,067	5.00%
32	Service Installation Fees (Line 27)	9,472	237	2.50%
33	**COMPOSITE RATE**	136,139	4,476	**3.29%**

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 / Lake Harriet 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	29	0	29	0.00%	0
4 339.1 Other Plant & Misc.	30	0	30	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	481	0	481	0.00%	0
8 305.2 Collect. & Impound.	134	0	134	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	68	0	68	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	23	0	23	0.00%	0
13 310.2 Power Generation Eq.	2	0	2	0.00%	0
14 311.2 Pumping Equipment	572	0	572	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	53	0	53	0.00%	0
19 320.3 Water Treatment Eq.	551	0	551	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	19	0	19	0.00%	0
24 330.4 Distr. Reservlors	106	0	106	0.00%	0
25 331.4 Transm. & Distribution	1,022	0	1,022	0.00%	0
26 333.4 Services	237	0	237	0.00%	0
27 334.4 Meters & Meter Installation	1,067	0	1,067	0.00%	0
28 335.4 Hydrants	127	0	127	0.00%	0
29 339.4 Other Plant & Misc.	16	0	16	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	186	0	186	0.00%	0
33 340.5 Office Furniture & Equipment	254	0	254	0.00%	0
34 340.51 Computer Equipment	982	0	982	0.00%	0
35 341.5 Transportation Equipment	844	0	844	0.00%	0
36 342.5 Stores Equipment	2	0	2	0.00%	0
37 343.5 Tools, Shop & Garage	120	0	120	0.00%	0
38 344.5 Laboratory Equipment	28	0	28	0.00%	0
39 345.5 Power Operated Equipment	209	0	209	0.00%	0
40 346.5 Communication Equipment	79	0	79	0.00%	0
41 347.5 Miscellaneous Equipment	18	0	18	0.00%	0
42 348.5 Other Tangible Plant	21	0	21	0.00%	0
43					
44 **INTANGIBLE PLANT**	59	0	59		0
45 **SUPPLY & PUMPING**	1,278	0	1,278		0
46 **WATER TREATMENT PLANT**	604	0	604		0
47 **TRANSM. & DISTRIBUTION**	2,594	0	2,594		0
48 **GENERAL PLANT**	2,743	0	2,743		0
49					
51 **TOTAL**	7,278	0	7,278		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 / Lake Harriet 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:**	2,183	31	2,214	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	2,183	34	2,217		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	1,072	1,072		
6		0	0	0		
7	TOTAL	0	1,072	1,072		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		400	0	400		
11		0	0	0		
12	TOTAL	400	0	400		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	2,583	1,103	3,685		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	2,583	1,106	3,689		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 / Lake Harriet Estates
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	48,512	685	49,197	48,512	760	49,272	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	33,614	(1,108)	32,506	33,614	4,467	38,082	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	5,287	0	5,287	5,287	0	5,287	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	2,583	1,106	3,689	2,583	1,106	3,689	B-15 (W)	-
8 Pre Tax Operating Expenses	41,484	(2)	41,482	41,484	5,573	47,057	-	-
9 **TOTAL PRE-TAX INCOME**	**7,028**	**687**	**7,715**	**7,028**	**(4,813)**	**2,215**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	7,028	687	7,715	7,028	(4,813)	2,215	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	79,885	(937)	78,949	79,885	(240)	79,646	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	4,633	(54)	4,579	4,633	(14)	4,619	-	-
17 Total Taxable Income	2,395	741	3,136	2,395	(4,799)	(2,405)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**901**	**279**	**1,180**	**901**	**(1,806)**	**(905)**	-	-
20 Less:								
21 Parent Debt Adjustment	400	0	400	400	0	400	C-9 (W)	-
22 Investment Tax Credit	79	0	79	79	0	79	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**422**	**279**	**701**	**422**	**(1,806)**	**(1,384)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Lake Harriet 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. (%)	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

Lakeview Villas - 1054

Clay County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Clay / Lakeview Villas
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	21,446	(1,179)	20,267	A-5 (W)
2	Utility Land & Land Rights	81	0	81	A-5 (W)
3	Non-Used & Useful	(2,560)	0	(2,560)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(4,830)	123	(4,707)	A-9 (W)
6	CIAC	0	0	0	A-12 (W)
7	Accumulated Amortization of CIAC	0	0	0	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	(223)	0	(223)	C-7 (W)
12	Working Capital Allowance	619	30	649	A-17 (W)
13	**TOTAL WATER RATE BASE**	14,533	(1,026)	13,507	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Clay / Lakeview Villas
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	21,446	(1,179)	20,267	A-5 (W)
2	Utility Land & Land Rights	81	0	81	A-5 (W)
3	Non-Used & Useful	(2,560)	0	(2,560)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(4,830)	123	(4,707)	A-9 (W)
6	CIAC	0	0	0	A-12 (W)
7	Accumulated Amortization of CIAC	0	0	0	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	(223)	0	(223)	C-7 (W)
12	Working Capital Allowance	619	(21)	598	A-17 (W)
13	TOTAL WATER RATE BASE	14,533	(1,077)	13,455	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Clay / Lakeview Villas

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.	(2,358)	0	(1,179)	A-5 (W)
3					
4	2.				
5					
6					
7		(2,358)	0	(1,179)	
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.	139	139	139	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(33)	(16)	
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		139	107	123	
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 / Clay / Lakeview Villas

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).	(21)	(21)	(21)	A-17 (W)
38					
39	2.				
40					
41					
42		(21)	(21)	(21)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	30	30	30	A-17 (W)
45					
46	2.				
47					
48					
49		30	30	30	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(2,240)	85	(1,077)	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(2,189)	136	(1,026)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Lakeview Villas

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 22915 ENDED 10/11/85**	2,238
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	**10/11/85 BALANCE**	2,238
38	1985 Additions	4,533
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	4,533
42	**12/31/85 BALANCE**	6,771

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Lakeview Villas

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**	**6,771**
2	1986 Additions	7,231
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	7,231
6	**12/31/86 BALANCE**	**14,002**
7	1987 Additions	5,522
8	1987 Retirements	25
9	1987 Adjustments	0
10	1987 Net Additions	5,497
11	**12/31/87 BALANCE**	**19,499**
12	1988 Additions	1,569
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,569
16	**12/31/88 BALANCE**	**21,068**
17	1989 Additions	624
18	1989 Retirements	63
19	1989 Adjustments	0
20	1989 Net Additions	561
21	**12/31/89 BALANCE**	**21,629**
22	1990 Additions (A/C 101)	1,088
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	1,088
27	**12/31/90 BALANCE**	**22,717**
28	1990 General Plant Reallocation Adjustments *	(576)
29	**12/31/90 ADJUSTED BALANCE**	**22,140**
30	1991 Additions (A/C 101)	(1,226)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(1,226)
35	**12/31/91 BALANCE**	**20,914**

* 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 / Clay / Lakeview Villas

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	2,358	(2,358)	0	(0)	(2,358)	0	(0)	1,179	(1,179)	(0)
3 302.1 Franchises	4	265	0	269	0	0	269	137	0	137
4 339.1 Other Plant & Misc.	12	0	0	12	0	0	12	12	0	12
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	13	0	0	13	0	0	13	13	0	13
7 304.2 Structures & Improvements	2,457	0	0	2,457	0	0	2,457	2,457	0	2,457
8 305.2 Collect. & Impound.	31	0	0	31	0	0	31	31	0	31
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	516	0	0	516	0	0	516	516	0	516
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	3,155	762	0	3,917	0	0	3,917	3,536	0	3,536
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	0	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	1,167	0	0	1,167	0	0	1,167	1,167	0	1,167
19 320.3 Water Treatment Eq.	1,176	0	0	1,176	0	0	1,176	1,176	0	1,176
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	4,282	0	0	4,282	0	0	4,282	4,282	0	4,282
25 331.4 Transm. & Distribution	2,539	0	0	2,539	0	0	2,539	2,539	0	2,539
26 333.4 Services	1,327	0	0	1,327	0	0	1,327	1,327	0	1,327
27 334.4 Meters & Meter Insallation	1,757	0	0	1,757	0	0	1,757	1,757	0	1,757
28 335.4 Hydrants	9	0	0	9	0	0	9	9	0	9
29 339.4 Other Plant & Misc.	23	0	0	23	0	0	23	23	0	23
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	69	(2)	0	67	0	0	67	68	0	68
32 304.5 Structures & Improvements	335	8	0	343	0	0	343	339	0	339
33 340.5 Office Furniture & Equipme	173	3	0	175	0	0	175	174	0	174
34 340.51 Computer Equipment	227	83	0	310	0	0	310	269	0	269
35 341.5 Transportation Equipment	222	17	0	240	0	0	240	231	0	231
36 342.5 Stores Equipment	2	0	0	2	0	0	2	2	0	2
37 343.5 Tools, Shop & Garage	88	(2)	0	87	0	0	87	88	0	88
38 344.5 Laboratory Equipment	19	1	0	20	0	0	20	19	0	19
39 345.5 Power Operated Equipment	119	(10)	0	109	0	0	109	114	0	114
40 346.5 Communication Equipment	35	3	0	37	0	0	37	36	0	36
41 347.5 Miscellaneous Equipment	11	3	0	14	0	0	14	12	0	12
42 348.5 Other Tangible Plant	9	0	0	10	0	0	10	10	0	10
43										
44 **INTANGIBLE PLANT**	2,374	(2,093)	0	281	(2,358)	0	281	1,327	(1,179)	148
45 **SUPPLY & PUMPING**	6,177	762	0	6,939	0	0	6,939	6,558	0	6,558
46 **WATER TREATMENT PLANT**	2,343	0	0	2,343	0	0	2,343	2,343	0	2,343
47 **TRANSM. & DISTRIBUTION**	9,937	0	0	9,937	0	0	9,937	9,937	0	9,937
48 **GENERAL PLANT**	1,310	104	0	1,414	0	0	1,414	1,362	0	1,362
49										
50 **TOTAL PLANT IN SERVICE**	22,140	(1,226)	0	20,914	(2,358)	0	20,914	21,527	(1,179)	20,348
51 **LAND & LAND RIGHTS**	82	(2)	0	80	0	0	80	81	0	81
52 **TOTAL PIS LESS LAND**	22,058	(1,224)	0	20,834	(2,358)	0	20,834	21,446	(1,179)	20,267

*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 / Clay / Lakeview Villas

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	137	0	0	137	0%	0
4	339.1 Other Plant & Misc.	12	0	0	12	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	13	0	0	13	0%	0
7	304.2 Structures & Improvements	2,457	0	0	2,457	0%	0
8	305.2 Collect. & Impound.	31	0	0	31	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	516	0	0	516	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	3,536	0	0	3,536	0%	0
15	339.2 Other Plant & Misc.	(2)	0	0	(2)	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0	0	0	0%	0
18	304.3 Structures & Improvements	1,167	0	0	1,167	0%	0
19	320.3 Water Treatment Eq.	1,176	0	0	1,176	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. Reserviors	4,282	0	0	4,282	70%	2,997
25	331.4 Transm. & Distribution	2,539	0	0	2,539	0%	0
26	333.4 Services	1,327	0	0	1,327	0%	0
27	334.4 Meters & Meter Insallation	1,757	0	0	1,757	0%	0
28	335.4 Hydrants	9	0	0	9	0%	0
29	339.4 Other Plant & Misc.	23	0	0	23	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	68	0	0	68	0%	0
32	304.5 Structures & Improvements	339	0	0	339	0%	0
33	340.5 Office Furniture & Equipment	174	0	0	174	0%	0
34	340.51 Computer Equipment	269	0	0	269	0%	0
35	341.5 Transportation Equipment	231	0	0	231	0%	0
36	342.5 Stores Equipment	2	0	0	2	0%	0
37	343.5 Tools, Shop & Garage	88	0	0	88	0%	0
38	344.5 Laboratory Equipment	19	0	0	19	0%	0
39	345.5 Power Operated Equipment	114	0	0	114	0%	0
40	346.5 Communication Equipment	36	0	0	36	0%	0
41	347.5 Miscellaneous Equipment	12	0	0	12	0%	0
42	348.5 Other Tangible Plant	10	0	0	10	0%	0
43							
44	**INTANGIBLE PLANT**	148	0	0	148		0
45	**SUPPLY & PUMPING**	6,558	0	0	6,558		0
46	**WATER TREATMENT PLANT**	2,343	0	0	2,343		0
47	**TRANSM. & DISTRIBUTION**	9,937	0	0	9,937		2,997
48	**GENERAL PLANT**	1,362	0	0	1,362		0
49							
50	**TOTAL PLANT IN SERVICE**	**20,348**	**0**	**0**	**20,348**		**2,997**
51	**LAND & LAND RIGHTS**	**81**	**0**	**0**	**81**		**0**
52	**TOTAL PIS LESS LAND**	**20,267**	**0**	**0**	**20,267**		**2,997**
53				**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**		**14.73%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Clay / Lakeview Villas
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	2,997	0	2,997	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(437)	0	(437)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	2,560	0	2,560	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Lakeview Villas

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 22915 ENDED 10/11/85**	996
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	**10/11/85 BALANCE**	996
38	1985 Additions	34
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	34
42	**12/31/85 BALANCE**	1,030

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Lakeview Villas

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**	1,030
2	1986 Additions	369
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	369
6	**12/31/86 BALANCE**	1,399
7	1987 Additions	603
8	1987 Retirements	25
9	1987 Adjustments	0
10	1987 Net Additions	578
11	**12/31/87 BALANCE**	1,977
12	1988 Additions	749
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	749
16	**12/31/88 BALANCE**	2,726
17	1989 Additions	818
18	1989 Retirements	25
19	1989 Adjustments	0
20	1989 Net Additions	793
21	**12/31/89 BALANCE**	3,519
22	1990 Additions	847
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	847
26	**12/31/90 BALANCE**	4,366
27	1990 General Plant Reallocation Adjustments *	73
28	**12/31/90 ADJUSTED BALANCE**	4,438
29	1991 Additions	784
30	1991 Retirements	0
31	1991 Adjustments	(107)
32	1991 Net Additions	677
33	**12/31/91 BALANCE**	5,116

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Clay / Lakeview Villas
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	139	(0)	139	(139)	(139)	(0)	139	(139)	(0)
3 302.1 Franchises	0	3	4	0	0	4	2	0	2
4 339.1 Other Plant & Misc.	1	0	2	0	0	2	2	0	2
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	403	74	477	0	0	477	440	0	440
8 305.2 Collect. & Impound.	5	1	6	0	0	6	5	0	5
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	318	17	336	0	0	336	327	0	327
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	866	177	1,042	0	0	1,042	954	0	954
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	146	35	181	0	0	181	163	0	163
19 320.3 Water Treatment Eq.	275	53	329	0	0	329	302	0	302
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	567	116	682	0	0	682	625	0	625
25 331.4 Transm. & Distribution	672	59	731	0	0	731	701	0	701
26 333.4 Services	187	33	220	0	0	220	204	0	204
27 334.4 Meters & Meter Insallation	426	88	514	0	0	514	470	0	470
28 335.4 Hydrants	0	0	0	0	0	0	0	0	0
29 339.4 Other Plant & Misc.	4	1	5	0	0	5	5	0	5
30 **GENERAL PLANT**									
31 303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32 304.5 Structures & Improvements	44	8	53	0	0	53	49	0	49
33 340.5 Office Furniture & Equipment	56	12	67	0	0	67	61	0	61
34 340.51 Computer Equipment	29	45	73	0	33	106	51	16	67
35 341.5 Transportation Equipment	141	39	179	0	0	179	160	0	160
36 342.5 Stores Equipment	1	0	1	0	0	1	1	0	1
37 343.5 Tools, Shop & Garage	40	5	45	0	0	45	43	0	43
38 344.5 Laboratory Equipment	8	1	10	0	0	10	9	0	9
39 345.5 Power Operated Equipment	91	10	101	0	0	101	96	0	96
40 346.5 Communication Equipment	13	4	17	0	0	17	15	0	15
41 347.5 Miscellaneous Equipment	2	1	3	0	0	3	2	0	2
42 348.5 Other Tangible Plant	4	1	5	0	0	5	4	0	4
43									
44 **INTANGIBLE PLANT**	141	4	145	(139)	(139)	5	143	(139)	3
45 **SUPPLY & PUMPING**	1,592	269	1,861	0	0	1,861	1,727	0	1,727
46 **WATER TREATMENT PLANT**	421	89	510	0	0	510	465	0	465
47 **TRANSM. & DISTRIBUTION**	1,856	297	2,153	0	0	2,153	2,005	0	2,005
48 **GENERAL PLANT**	428	125	553	0	33	586	491	16	507
49									
50 **TOTAL WATER ACCUM. DEP.**	4,438	784	5,222	(139)	(107)	5,116	4,830	(123)	4,707

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Clay / Lakeview Villas

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.	2	0	2	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	440	0	440	0%	0
8 305.2 Collect. & Impound.	5	0	5	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	327	0	327	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	954	0	954	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	163	0	163	0%	0
19 320.3 Water Treatment Eq.	302	0	302	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	625	0	625	70%	437
25 331.4 Transm. & Distribution	701	0	701	0%	0
26 333.4 Services	204	0	204	0%	0
27 334.4 Meters & Meter Installation	470	0	470	0%	0
28 335.4 Hydrants	0	0	0	0%	0
29 339.4 Other Plant & Misc.	5	0	5	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	49	0	49	0%	0
33 340.5 Office Furniture & Equipment	61	0	61	0%	0
34 340.51 Computer Equipment	67	0	67	0%	0
35 341.5 Transportation Equipment	160	0	160	0%	0
36 342.5 Stores Equipment	1	0	1	0%	0
37 343.5 Tools, Shop & Garage	43	0	43	0%	0
38 344.5 Laboratory Equipment	9	0	9	0%	0
39 345.5 Power Operated Equipment	96	0	96	0%	0
40 346.5 Communication Equipment	15	0	15	0%	0
41 347.5 Miscellaneous Equipment	2	0	2	0%	0
42 348.5 Other Tangible Plant	4	0	4	0%	0
43					
44 **INTANGIBLE PLANT**	3	0	3		0
45 **SUPPLY & PUMPING**	1,727	0	1,727		0
46 **WATER TREATMENT PLANT**	465	0	465		0
47 **TRANSM. & DISTRIBUTION**	2,005	0	2,005		437
48 **GENERAL PLANT**	507	0	507		0
49					
50 **TOTAL**	4,707	0	4,707		437
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				9.29%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Lakeview Villas

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 22915 ENDED 10/11/85**	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	**10/11/85 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 / Clay / Lakeview Villas

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	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	0

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

Company: SSU / Clay / Lakeview Villas
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	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**	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Clay / Lakeview Villas

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 22915 ENDED 10/11/85**	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	**10/11/85 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 / Clay / Lakeview Villas

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
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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	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	**12/31/91 BALANCE**	0

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Clay / Lakeview Villas

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	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**	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Clay / Lakeview Villas

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 / Clay / Lakeview Villas

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 / Clay / Lakeview Villas

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 / Clay / Lakeview Villas
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	4,956	(172)	4,784	4,956	239	5,195	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	619	(21)	598	619	30	649	

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	1,055,676	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 / Clay / Lakeview Villas

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 - %	14.73%	A-5 (W)	-
11	**AVERAGE NON-USED & USEFUL AMOUNT**	0	-	-
12	**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	9.29%	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

Lakeview Villas - 1054

Clay County (SSU)

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

Company: SSU / Clay / Lakeview Villas
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	734	34	768	8,548	9,316	1113.04%	B-4, B-3 (W)
3	Other Revenues	40	20	60	0	60		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**774**	**54**	**828**	**8,548**	**9,376**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	4,956	239	5,195	0	5,195		B-5 (W)
6	Depreciation, net of CIAC Amort.	703	0	703	0	703		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	920	230	1,150	385	1,534		B-15, B-3 (W)
9	Provision For Income Taxes	(2,557)	(134)	(2,691)	3,072	381		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**4,022**	**335**	**4,357**	**3,457**	**7,813**		
11	**NET OPERATING INCOME:**	**(3,247)**	**(281)**	**(3,529)**	**5,092**	**1,563**		
12	**RATE BASE**	**14,533**		**13,507**		**13,507**		A-1 (W)
13	**RATE OF RETURN**	**-22.35%**		**-26.13%**		**11.57%**		D-1 (W)

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

Company: SSU / Clay / Lakeview Villas
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	734	34	768	8,059	8,827	1049.39%	B-4, B-3 (W)
3	Other Revenues	40	0	40	0	40		B-4 (W)
4	**TOTAL OPERATING REVENUES**	**774**	**34**	**808**	**8,059**	**8,867**		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	4,956	(172)	4,784	0	4,784		B-5 (W)
6	Depreciation, net of CIAC Amort.	703	0	703	0	703		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	920	229	1,149	363	1,512		B-15, B-3 (W)
9	*Provision For Income Taxes*	(2,557)	14	(2,543)	2,896	353		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	**4,022**	**72**	**4,093**	**3,259**	**7,352**		
11	**NET OPERATING INCOME:**	**(3,247)**	**(38)**	**(3,285)**	**4,800**	**1,515**		
12	**RATE BASE**	**14,533**		**13,455**		**13,455**		A-1 (W)
13	***RATE OF RETURN***	**-22.35%**		**-24.42%**		**11.26%**		D-1 (W)

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

Company: SSU / Clay / Lakeview Villas
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	13,455		13,507		A-1 (W)	-
5	Required Income (L3 x L4)	1,515		1,563		-	-
6	Adjusted Income under Present Rates	(3,285)		(3,529)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	4,800		5,092		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	7,697		8,163		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	8,059		8,548		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	7,697		8,163		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	2,896		3,072		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	363		385		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	4,800		5,092			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 / Clay / Lakeview Villas

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.

FPSC

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.	34	54	B-4 (W)
3				
4	2.			
5				
6				
7		34	54	
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.	(172)	(172)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		57	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		12	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		22	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(2)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		204	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		118	B-5 (W)
22				
23				
24		(172)	239	
25	**C. DEPRECIATION NET OF CIAC AMORT:**			
26	1.			B-13 (W)
27				
28	2.			
29				
30				
31		0	0	
32	**D. AMORTIZATION:**			
33	1.			B-18 (W)
34				
35	2.			
36				
37				
38		0	0	
39	**E. TAXES OTHER THAN INCOME:**			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	2	2	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	227	227	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		229	230	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	14	(134)	B-16 (W)
48				
49	2.			
50				
51				
52		14	(134)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	(38)	(281)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Clay / Lakeview Villas
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	732	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**	732	36	768
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	
11	462.2 Private Fire Protection	0	0	
12	464 Other Sales - Public Authorities	0	0	
13	465 Irrigation Customers	0	0	
14	466 Sales for Resale	0	0	
15	467 Interdepartmental Sales	0	0	
	475 Unbilled Revenues	2	0	
16	**SUBTOTAL OTHER WATER SALES**	2	(2)	0
17	**TOTAL WATER SALES**	734	34	768
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	40	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**	40	20	60
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	774	34	808
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	774	54	828

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 / Clay / Lakeview Villas

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 - .9)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.9)		
			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	2,636	148	2,784	2,271	114	2,385	91	14	106	273	20	294
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	762	(121)	641	637	(188)	448	26	(7)	19	99	75	174
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	172	0	172	167	0	167	0	0	0	5	0	5
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	4	0	4	4	0	4	0	0	0	0	0	0
8	620	Materials and Supplies	240	11	250	216	8	224	1	2	2	23	1	24
9	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	22	1	23	0	0	0	0	0	0	22	1	23
11	633	Contractual Services - Legal	9	1	9	0	0	0	0	0	0	9	1	9
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	792	29	822	782	28	810	0	0	0	11	1	11
14	641	Rental of Building/Real Prop.	4	2	6	0	0	0	0	0	0	4	2	6
15	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650	Transportation Expense	120	5	125	120	4	124	0	1	1	0	0	0
17	656	Insurance - Vehicle	13	2	15	0	0	0	0	0	0	13	2	15
18	657	Insurance - General Liability	15	2	17	0	0	0	0	0	0	15	2	17
19	658	Insurance - Workman's Comp.	0	92	92	0	79	79	0	3	3	0	9	10
20	659	Insurance - Other	9	0	9	0	0	0	0	0	0	9	0	9
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	57	57	0	0	0	0	0	0	0	57	57
23	667	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670	Bad Debt Expense	24	2	25	0	0	0	24	2	25	0	0	0
25	675	Miscellaneous Expenses	133	8	141	16	1	17	0	1	1	116	7	123
26		TOTAL WATER O&M EXPENSES	4,956	239	5,195	4,213	46	4,259	143	15	157	600	179	779
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	2,636	148	2,784	2,271	114	2,385	91	14	106	273	20	294
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	762	(121)	641	637	(188)	448	26	(7)	19	99	75	174
31		TOTAL WATER LABOR COSTS	3,398	27	3,425	2,908	(75)	2,833	118	7	125	372	95	468

0683

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

Company: SSU / Clay / Lakeview Villas

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 - .9) 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	2,636	0	2,636	2,271	0	2,271	91	0	91	273	0	273
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	762	(260)	502	637	(204)	432	26	(9)	17	99	(47)	52
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	172	0	172	167	0	167	0	0	0	5	0	5
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	4	0	4	4	0	4	0	0	0	0	0	0
8	620 Materials and Supplies	240	0	240	216	0	216	1	0	1	23	0	23
9	631 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	22	0	22	0	0	0	0	0	0	22	0	22
11	633 Contractual Services - Legal	9	0	9	0	0	0	0	0	0	9	0	9
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	792	0	792	782	0	782	0	0	0	11	0	11
14	641 Rental of Building/Real Prop.	4	0	4	0	0	0	0	0	0	4	0	4
15	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650 Transportation Expense	120	0	120	120	0	120	0	0	0	0	0	0
17	656 Insurance - Vehicle	13	0	13	0	0	0	0	0	0	13	0	13
18	657 Insurance - General Liability	15	0	15	0	0	0	0	0	0	15	0	15
19	658 Insurance - Workman's Comp.	0	88	89	0	76	76	0	3	3	0	9	9
20	659 Insurance - Other	9	0	9	0	0	0	0	0	0	9	0	9
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	24	0	24	0	0	0	24	0	24	0	0	0
25	675 Miscellaneous Expenses	133	0	133	16	0	16	0	0	0	116	0	116
26	**TOTAL WATER O&M EXPENSES**	4,956	(172)	4,784	4,213	(128)	4,085	143	(6)	137	600	(38)	562
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	2,636	0	2,636	2,271	0	2,271	91	0	91	273	0	273
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	762	(260)	502	637	(204)	432	26	(9)	17	99	(47)	52
31	**TOTAL WATER LABOR COSTS**	3,398	(260)	3,138	2,908	(204)	2,704	118	(9)	109	372	(47)	325

0684

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

Company: SSU / Clay / Lakeview Villas
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	226	259	434	604	469	84	100	43	97	32	95	194	2,636	0	2,636	148	2,784
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	93	75	133	158	123	25	29	14	28	11	28	45	762	(260)	502	(121)	641
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	13	14	14	15	16	16	13	14	13	14	14	15	172	0	172	0	172
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	1	0	0	0	0	0	0	4	4	0	4	0	4
8	620.1-8 Materials and Supplies	(25)	51	54	4	49	3	16	2	2	2	2	79	240	0	240	11	250
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	2	2	2	2	2	2	2	2	2	2	2	22	0	22	1	23
11	633.1-8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	9
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	106	26	1	591	1	1	31	1	1	1	1	33	792	0	792	29	822
14	641.1-8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	2	6
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	38	47	54	(99)	30	6	25	1	1	0	4	15	120	0	120	5	125
17	656.1-8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	2	15
18	657.1-8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	2	17
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	88	89	92	92
20	659.1-8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	0	9
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	57	57
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	2	2	2	2	2	2	2	2	2	2	3	24	0	24	2	25
25	675.1-8 Miscellaneous Expenses	6	10	9	9	10	10	10	9	10	10	9	28	133	0	133	8	141
26	**TOTAL WATER O&M EXPENSES**	466	490	707	1,291	706	151	232	92	160	78	160	423	4,956	(172)	4,784	239	5,195

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	2,636	148	2,784
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	762	(121)	641
31	**TOTAL WATER LABOR COSTS**	3,398	27	3,425

0685

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Clay / Lakeview Villas
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	202	228	403	574	438	55	69	14	67	0	66	155	2,271	0	2,271	114	2,385
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	85	65	123	148	112	15	18	4	18	0	18	32	637	(204)	432	(188)	448
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	12	14	13	14	16	16	13	13	13	14	14	14	167	0	167	0	167
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	1	0	0	0	0	0	0	4	4	0	4	0	4
8	620.1-6 Materials and Supplies	(26)	49	53	2	47	1	14	0	0	0	0	77	216	0	216	8	224
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	105	25	0	590	0	0	30	0	0	0	0	32	782	0	782	28	810
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	47	54	(99)	30	6	25	1	0	0	4	15	120	0	120	4	124
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	76	76	79	79
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	16	16	0	16	1	17
26	TOTAL WATER DIRECT O&M EXPENSES	415	427	645	1,230	643	92	169	33	99	14	101	345	4,213	(128)	4,085	46	4,259

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	2,271	114	2,385
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	637	(188)	448
31	TOTAL WATER DIRECT LABOR COSTS	2,908	(75)	2,833

0686

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

Company: SSU / Clay / Lakeview Villas
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	5	7	9	7	8	6	7	8	6	8	9	11	91	0	91	14	106
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	2	3	2	2	2	2	2	2	2	2	3	26	(9)	17	(7)	19
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	2	2
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	3	3	3	3
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	2	2	2	2	2	2	2	2	2	2	3	24	0	24	2	25
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	6	12	14	11	12	10	11	12	10	12	13	17	143	(6)	137	15	157

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.7 Salaries & Wages - Employees	91	14	106
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	26	(7)	19
31	TOTAL WATER CUST ACCTS LABOR COSTS	118	7	125

0887

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan 1991	(3) Feb 1991	(4) Mar 1991	(5) Apr 1991	(6) May 1991	(7) Jun 1991	(8) Jul 1991	(9) Aug 1991	(10) Sep 1991	(11) Oct 1991	(12) Nov 1991	(13) Dec 1991	(14) 1991 A & G Per Books O & M	(15) Interim Adjustments	(16) Adjusted Balance Interim	(17) Final Adjustments	(18) Adjusted Balance Final
1	601.8 Salaries & Wages - Employees	20	23	22	22	23	23	24	21	23	24	21	28	273	0	273	20	294
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	7	8	8	8	8	8	9	8	8	9	7	10	99	(47)	52	75	174
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	5	0	5	0	5
6	616.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials and Supplies	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23	1	24
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	2	2	2	2	2	2	2	2	2	2	2	22	0	22	1	23
11	633.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	1	9
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	1	11	0	11	1	11
14	641.8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	2	6
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	13	0	13	2	15
18	657.8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	2	15	0	15	2	17
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	9	10
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	0	9
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	57	57
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	8	10	9	9	10	10	10	9	10	10	9	12	116	0	116	7	123
26	**TOTAL WATER A&G EXPENSES**	43	51	48	49	51	50	52	47	51	52	45	61	600	(38)	562	179	779

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	273	20	294
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	99	75	174
31	**TOTAL WATER A&G LABOR COSTS**	372	95	468

0888

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

Company: SSU / Clay / Lakeview Villas

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	2,636	0	2,636	2,636	0	0	7	11	(2)	2,652	133	0	148	2,784
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	762	(260)	502	762	(260)	0	2	1	0	505	18	118	(121)	641
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	172	0	172	172	0	0	0	0	0	172	0	0	0	172
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	0	4	4	0	0	0	0	0	4	0	0	0	4
8 620.1-8 Materials and Supplies	240	0	240	240	0	0	0	2	0	242	9	0	11	250
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.	22	0	22	22	0	0	0	0	0	22	1	0	1	23
11 633.1-8 Contractual Services - Legal	9	0	9	9	0	0	0	0	0	9	0	0	1	9
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	792	0	792	792	0	0	0	0	0	793	29	0	29	822
14 641.1-8 Rental of Building/Real Prop.	4	0	4	4	0	0	0	2	0	6	0	0	2	6
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	120	0	120	120	0	0	0	1	0	121	4	0	5	125
17 656.1-8 Insurance - Vehicle	13	0	13	13	0	0	0	1	0	15	1	0	2	15
18 657.1-8 Insurance - General Liability	15	0	15	15	0	0	0	1	0	16	1	0	2	17
19 658.1-8 Insurance - Workman's Comp.	0	88	89	0	88	0	0	0	0	89	3	0	92	92
20 659.1-8 Insurance - Other	9	0	9	9	0	0	0	0	0	9	0	0	0	9
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	57	0	0	0	57	0	0	57	57
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	24	0	24	24	0	0	0	2	0	25	0	0	2	25
25 675.1-8 Miscellaneous Expenses	133	0	133	133	0	0	2	2	0	136	5	0	6	141
26 TOTAL WATER O&M EXPENSES	4,956	(172)	4,784	4,956	(172)	57	12	22	(2)	4,873	204	118	239	5,195

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

0689

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Clay / Lakeview Villas

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	2,271		2,271	2,271						2,271	114		114	2,385
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	637	(204)	432	637	(204)					432	16		(188)	448
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	167		167	167						167			0	167
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	4		4	4						4	0		0	4
8 620.1-6 Materials and Supplies	216		216	216						216	8		8	224
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	782		782	782						782	28		28	810
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	120		120	120						120	4		4	124
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	76	76	0	76					76	3		79	79
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	16		16	16						16	1		1	17
26 TOTAL WATER DIRECT O&M EXPENSES	4,213	(128)	4,085	4,213	(128)	0	0	0	0	4,085	173	0	46	4,259

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.

0690

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

Company: SSU / Clay / Lakeview Villas

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	91		91	91				10	(1)	101	5		14	105
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	26	(9)	17	26	(9)			1		18	1		(7)	19
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		2	0		2	2
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	3	3	0	3			0		3	0		3	3
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	24		24	24				2		25			2	25
25 675.7 Miscellaneous Expenses	0		0	0				1		1	0		1	1
26 TOTAL WATER CUST ACCT EXPENSES	143	(6)	137	143	(6)	0	0	15	(1)	151	6	0	15	157

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 858 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 / Clay / Lakeview Villas

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	273		273	273			7	0	(1)	280	14		20	294
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	99	(47)	52	99	(47)		2	1		54	2	118	75	174
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	5		5	5			0	0		5			0	5
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	23		23	23			0	0		23	1		1	24
9	631.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
10	632.8 Contractual Services - Acct.	22		22	22			0	0		22	1		1	23
11	633.8 Contractual Services - Legal	9		9	9			0	0		9	0		1	9
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	11		11	11			0	0		11	0		1	11
14	641.8 Rental of Building/Real Prop.	4		4	4			0	2		6	0		2	6
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	13		13	13			0	1		15	1		2	15
18	657.8 Insurance - General Liability	15		15	15			0	1		16	1		2	17
19	658.8 Insurance - Workman's Comp.	0	9	9	0	9		0	0		9	0		9	10
20	659.8 Insurance - Other	9		9	9			0	0		9	0		0	9
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		57	0	0		57			57	57
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	116		116	116			2	1		119	4		7	123
26	TOTAL WATER A&G EXPENSES	600	(38)	562	600	(38)	57	12	8	(1)	637	25	118	179	779

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.

0692

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

Company: SSU / Clay / Lakeview Villas

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86 (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-S Salaries & Wages - Employees	3,072	2,636	(436)	-14.19%	3,309	(672)	-20.33%
2	603.1-S Salaries & Wages - Officers, Etc.	18	0	(18)	-100.00%	19	(19)	-100.00%
3	604.1-S Employee Pensions & Benefits	31	502	471	1519.07%	33	469	1403.30%
4	610.1-S Purchased Water	0	0	0	N.A.	0	0	N.A.
5	615.1-S Purchased Power	362	172	(190)	-52.58%	390	(218)	-55.97%
6	616.1-S Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-S Chemicals	246	4	(242)	-98.33%	265	(261)	-98.44%
8	620.1-S Materials and Supplies	93	240	147	157.74%	100	140	139.31%
9	631.1-S Contractual Services - Engr.	3	0	(3)	-98.51%	3	(3)	-98.62%
10	632.1-S Contractual Services - Acct.	24	22	(2)	-8.40%	26	(4)	-14.95%
11	633.1-S Contractual Services - Legal	5	9	4	78.79%	5	4	66.01%
12	634.1-S Contractual Services - Mgmt. Fees	7	0	(7)	-100.00%	8	(8)	-100.00%
13	635.1-S Contractual Services - Other	5	792	787	15748.52%	5	787	14615.33%
14	641.1-S Rental of Building/Real Prop.	51	4	(47)	-91.64%	55	(51)	-92.24%
15	642.1-S Rental of Equipment	8	0	(8)	-97.98%	9	(8)	-98.12%
16	650.1-S Transportation Expense	20	120	100	500.36%	22	99	457.45%
17	656.1-S Insurance - Vehicle	48	13	(35)	-72.99%	52	(39)	-74.92%
18	657.1-S Insurance - General Liability	29	15	(14)	-47.97%	31	(16)	-51.69%
19	658.1-S Insurance - Workman's Comp.	18	89	71	392.07%	19	69	356.89%
20	659.1-S Insurance - Other	17	9	(8)	-48.02%	18	(9)	-51.74%
21	660.1-S Advertising Expense	1	1	(0)	-6.84%	1	(0)	-13.50%
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
23	667.1-S Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
24	670.1-S Bad Debt Expense	12	24	12	97.44%	13	11	83.32%
25	675.1-S Miscellaneous Expenses	129	133	4	2.88%	139	(6)	-4.47%
26	**TOTAL WATER O&M EXPENSES**	4,199	4,784	585	13.94%	4,522	262	5.79%
27	**SUBTOTAL (less accts. 666 & 667)**	4,199	4,784	585	13.94%	4,522	262	5.47%
28	**Average ERC's**	15	13	(2)	-13.33%			
29	**Average Consumer Price Index - U**	109.6	136.2	27	24.27%			
30			Compounded Multiplier =		7.70%			

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 / Clay / Lakeview Villas

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

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

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86 (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	2,284	2,271	(13)	-0.56%	2,460	(189)	-7.67%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		432	432	N.A.	0	432	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	348	167	(181)	-52.02%	375	(208)	-55.45%
6	616.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	246	4	(242)	-98.33%	265	(261)	-98.44%
8	620.1-6 Materials and Supplies	93	216	123	132.47%	100	116	115.85%
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		782	782	N.A.	0	782	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	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense	18	120	102	565.67%	19	100	518.07%
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 - Workmen's Comp.		76	76	N.A.	0	76	N.A.
20	659.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
21	660.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
23	667.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
24	670.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
25	675.1-6 Miscellaneous Expenses	1	16	15	1543.00%	1	15	1425.52%
26	**TOTAL WATER O&M EXPENSES**	**2,990**	**4,085**	**1,095**	**36.63%**	**3,220**	**865**	**26.86%**
27	**SUBTOTAL (less accts. 636 & 667)**	**2,990**	**4,085**	**1,095**	**36.63%**	**3,220**	**865**	**21.17%**
28	**Average ERC's**	**15**	**13**	**(2)**	**-13.33%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**7.70%**			

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 / Clay / Lakeview Villas

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	670		91	(579)	-86.35%	722	(630)	-87.33%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			17	17	N.A.	0	17	N.A.
4	610.7 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.7 Purchased Power			0	0	N.A.	0	0	N.A.
6	616.7 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.7 Chemicals			0	0	N.A.	0	0	N.A.
8	620.7 Materials and Supplies			1	1	N.A.	0	1	N.A.
9	631.7 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
10	632.7 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
11	633.7 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
12	634.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.7 Contractual Services - Other			0	0	N.A.	0	0	N.A.
14	641.7 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.7 Rental of Equipment			0	0	N.A.	0	0	N.A.
16	650.7 Transportation Expense	1		0	(1)	-85.85%	1	(1)	-86.86%
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.			3	3	N.A.	0	3	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	12		24	12	97.44%	13	11	83.32%
25	675.7 Miscellaneous Expenses	1		0	(1)	-83.01%	1	(1)	-84.22%
26	**TOTAL WATER O&M EXPENSES**	**684**		**137**	**(547)**	**-79.99%**	**737**	**(600)**	**-81.43%**
27	**SUBTOTAL (less accts. 666 & 667)**	**684**		**137**	**(547)**	**-79.99%**	**737**	**(600)**	**-438.37%**
28	**Average ERC's**	**15**		**13**	**(2)**	**-13.33%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**7.70%**			

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 / Clay / Lakeview Villas

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	118		273	155	131.71%	127	146	115.14%
2	603.8 Salaries & Wages - Officers, Etc.	18		0	(18)	-100.00%	19	(19)	-100.00%
3	604.8 Employee Pensions & Benefits	31		52	21	67.93%	33	19	55.92%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	14		5	(9)	-66.42%	15	(10)	-68.82%
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			23	23	N.A.	0	23	N.A.
9	631.8 Contractual Services - Engr.	3		0	(3)	-98.51%	3	(3)	-98.62%
10	632.8 Contractual Services - Acct.	24		22	(2)	-8.40%	26	(4)	-14.95%
11	633.8 Contractual Services - Legal	5		9	4	78.79%	5	4	66.01%
12	634.8 Contractual Services - Mgmt. Fees	7		0	(7)	-100.00%	8	(8)	-100.00%
13	635.8 Contractual Services - Other	5		11	6	113.44%	5	5	98.18%
14	641.8 Rental of Building/Real Prop.	51		4	(47)	-91.64%	55	(51)	-92.24%
15	642.8 Rental of Equipment	8		0	(8)	-97.98%	9	(8)	-98.12%
16	650.8 Transportation Expense	1		0	(1)	-88.61%	1	(1)	-89.42%
17	656.8 Insurance - Vehicle	48		13	(35)	-72.99%	52	(39)	-74.92%
18	657.8 Insurance - General Liability	29		15	(14)	-47.97%	31	(16)	-51.69%
19	658.8 Insurance - Workman's Comp.	18		9	(9)	-48.96%	19	(10)	-52.61%
20	659.8 Insurance - Other	17		9	(8)	-48.02%	18	(9)	-51.74%
21	660.8 Advertising Expense	1		1	(0)	-6.84%	1	(0)	-13.50%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	127		118	(11)	-8.57%	137	(21)	-15.11%
26	**TOTAL WATER O&M EXPENSES**	525		562	37	7.07%	565	(3)	-0.59%
27	**SUBTOTAL (less accts. 666 & 667)**	525		562	37	7.07%	565	(3)	-0.59%
28	**Average ERC's**	15		13	(2)	-13.33%			
29	**Average Consumer Price Index - U**	109.6		136.2	27	24.27%			
30				**Compounded Multiplier =**		7.70%			

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 / Clay / Lakeview Villas
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	(672)	-20.33%	
2	603.1-S Salaries & Wages - Officers, Etc.	(19)	-100.00%	
3	604.1-S Employee Pensions & Benefits	469	1403.30%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(218)	-55.97%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(261)	-98.44%	
8	620.1-S Materials and Supplies	140	139.31%	
9	631.1-S Contractual Services - Engr.	(3)	-98.62%	
10	632.1-S Contractual Services - Acct.	(4)	-14.95%	
11	633.1-S Contractual Services - Legal	4	66.01%	
12	634.1-S Contractual Services - Mgmt. Fees	(8)	-100.00%	
13	635.1-S Contractual Services - Other	787	14615.33%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(51)	-92.24%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(8)	-98.12%	
16	650.1-S Transportation Expense	99	457.45%	
17	656.1-S Insurance - Vehicle	(39)	-74.92%	
18	657.1-S Insurance - General Liability	(16)	-51.69%	
19	658.1-S Insurance - Workman's Comp.	69	356.69%	
20	659.1-S Insurance - Other	(9)	-51.74%	
21	660.1-S Advertising Expense	(0)	-13.50%	
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	11	83.32%	
25	675.1-S Miscellaneous Expenses	(6)	-4.47%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	282	5.79%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Clay / Lakeview Villas

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 / Clay / Lakeview Villas

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:

Line No.		Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$228
50	Total Projected Rate Case Expense	1,772,200	228
52	**Annual Amortization Over 4 Years**	$443,050	$57
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	13
57	% of Total	100%	0.0129%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

Company: SSU / Clay / Lakeview Villas

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 / Clay / Lakeview Villas

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 / Clay / Lakeview Villas

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	137	40	2.50%	3	0	3
4	339.1 Other Plant & Misc.	12	25	4.00%	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	13	0	N.A.	0	0	0
7	304.2 Structures & Improvements	2,457	33	3.03%	74	0	74
8	305.2 Collect. & Impound.	31	50	2.00%	1	0	1
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0
10	307.2 Wells & Springs	516	30	3.33%	17	0	17
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	3,536	20	5.00%	177	0	177
15	339.2 Other Plant & Misc.	(2)	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	1,167	33	3.03%	35	0	35
19	320.3 Water Treatment Eq.	1,176	22	4.55%	53	0	53
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	4,282	37	2.70%	116	0	116
25	331.4 Transm. & Distribution	2,539	43	2.33%	59	0	59
26	333.4 Services	1,327	40	2.50%	33	0	33
27	334.4 Meters & Meter Insallation	1,757	20	5.00%	88	0	88
28	335.4 Hydrants	9	45	2.22%	0	0	0
29	339.4 Other Plant & Misc.	23	25	4.00%	1	0	1
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	68	0	N.A.	0	0	0
32	304.5 Structures & Improvements	339	40	2.50%	8	0	8
33	340.5 Office Furniture & Equipment	174	15	6.67%	12	0	12
34	340.51 Computer Equipment	269	6	16.67%	45	0	45
35	341.5 Transportation Equipment	231	6	16.67%	39	0	39
36	342.5 Stores Equipment	2	18	5.56%	0	0	0
37	343.5 Tools, Shop & Garage	88	16	6.25%	5	0	5
38	344.5 Laboratory Equipment	19	15	6.67%	1	0	1
39	345.5 Power Operated Equipment	114	12	8.33%	10	0	10
40	346.5 Communication Equipment	36	10	10.00%	4	0	4
41	347.5 Miscellaneous Equipment	12	15	6.67%	1	0	1
42	348.5 Other Tangible Plant	10	10	10.00%	1	0	1
43							
44	**INTANGIBLE PLANT**	148		2.62%	4	0	4
45	**SUPPLY & PUMPING**	6,558		4.11%	269	0	269
46	**WATER TREATMENT PLANT**	2,343		3.79%	89	0	89
47	**TRANSM. & DISTRIBUTION**	9,937		2.99%	297	0	297
48	**GENERAL PLANT**	1,362		9.19%	125	0	125
49							
51	**TOTAL DEPRECIATION EXPENSE**	20,348		3.85%	784	0	784
52	**AMORTIZATION OF CIAC**				0	0	0
53	**NON-USED AND USEFUL**				(81)	0	(81)
54	**NET DEPRECIATION EXPENSE - WATER**				703	0	703

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Clay / Lakeview Villas

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	3.60%	0	0	0
2 Line/Main Extension Fees	0	2.34%	0	0	0
3 Meter Installation Fees	0	5.00%	0	0	0
4 Contributed Lines	0	2.34%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.48%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	0		0	0	0

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 / Clay / Lakeview Villas

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

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

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

(1)		(2)	(3)	(4)
		1991 COMPOSITE CIAC AMORT. RATE		
Line No.	WATER CIAC Classifications and Associated Plant Accounts	Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,457	74	3.03%
3	305.2 Collect. & Impound.	31	1	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	516	17	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	3,536	177	5.00%
10	339.2 Other Plant & Misc.	(2)	(0)	4.00%
11	304.3 Structures & Improvements	1,167	35	3.03%
12	320.3 Water Treatment Eq.	1,176	53	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	4,282	116	2.70%
15	**COMPOSITE RATE**	13,170	474	3.60%
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	2,539	59	2.33%
19	335.4 Hydrants	9	0	2.22%
20	339.4 Other Plant & Misc.	23	1	4.00%
21	**COMPOSITE RATE**	2,571	60	2.34%
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	1,757	88	5.00%
24	**COMPOSITE RATE**	1,757	88	5.00%
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,327	33	2.50%
27	**COMPOSITE RATE**	1,327	33	2.50%
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	13,170	474	3.60%
30	Line / Main Extension Fees & Contri. lines (Line 21)	2,571	60	2.34%
31	Meter Installation Fees (Line 24)	1,757	88	5.00%
32	Service Installation Fees (Line 27)	1,327	33	2.50%
33	**COMPOSITE RATE**	18,825	655	3.48%

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 / Clay / Lakeview Villas
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	74	0	74	0.00%	0
8 305.2 Collect. & Impound.	1	0	1	0.00%	0
9 306.2 Lake, River & Other	0	0	0	0.00%	0
10 307.2 Wells & Springs	17	0	17	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	177	0	177	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	35	0	35	0.00%	0
19 320.3 Water Treatment Eq.	53	0	53	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	116	0	116	70.00%	81
25 331.4 Transm. & Distribution	59	0	59	0.00%	0
26 333.4 Services	33	0	33	0.00%	0
27 334.4 Meters & Meter Insallation	88	0	88	0.00%	0
28 335.4 Hydrants	0	0	0	0.00%	0
29 339.4 Other Plant & Misc.	1	0	1	0.00%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0.00%	0
32 304.5 Structures & Improvements	8	0	8	0.00%	0
33 340.5 Office Furniture & Equipment	12	0	12	0.00%	0
34 340.51 Computer Equipment	45	0	45	0.00%	0
35 341.5 Transportation Equipment	39	0	39	0.00%	0
36 342.5 Stores Equipment	0	0	0	0.00%	0
37 343.5 Tools, Shop & Garage	5	0	5	0.00%	0
38 344.5 Laboratory Equipment	1	0	1	0.00%	0
39 345.5 Power Operated Equipment	10	0	10	0.00%	0
40 346.5 Communication Equipment	4	0	4	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**	269	0	269		0
46 **WATER TREATMENT PLANT**	89	0	89		0
47 **TRANSM. & DISTRIBUTION**	297	0	297		81
48 **GENERAL PLANT**	125	0	125		0
49					
51 **TOTAL**	784	0	784		81
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				10.33%	

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

Present Income - Interim / Final

Company: SSU / Clay / Lakeview Villas
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:	35	2	36	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	35	2	37		
3	PAYROLL TAXES:					
4	(Adjustments)					
5		0	227	227		
6		0	0	0		
7	TOTAL	0	227	227		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		885	0	885		
11		0	0	0		
12	TOTAL	885	0	885		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	920	229	1,149		B-1 (W)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	920	230	1,150		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 / Clay / Lakeview Villas
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	774	34	808	774	54	828	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	4,956	(172)	4,784	4,956	239	5,195	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	703	0	703	703	0	703	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	920	230	1,150	920	230	1,150	B-15 (W)	-
8	Pre Tax Operating Expenses	6,579	58	6,637	6,579	469	7,048	-	-
9	TOTAL PRE-TAX INCOME	(5,805)	(24)	(5,829)	(5,805)	(415)	(6,220)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(5,805)	(24)	(5,829)	(5,805)	(415)	(6,220)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	14,533	(1,077)	13,455	14,533	(1,026)	13,507	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	843	(62)	780	843	(60)	783	-	-
17	Total Taxable Income	(6,647)	38	(6,609)	(6,647)	(356)	(7,003)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	SUBTOTAL INCOME TAXES	(2,501)	14	(2,487)	(2,501)	(134)	(2,635)	-	-
20	Less:								
21	Parent Debt Adjustment	46	0	46	46	0	46	C-9 (W)	-
22	Investment Tax Credit	9	0	9	9	0	9	C-8 (W)	-
23	TOTAL INCOME TAXES	(2,557)	14	(2,543)	(2,557)	(134)	(2,691)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Clay / Lakeview Villas

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. (%)	10.33%	0.00%	10.33%	B-13 (W)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Leilani Heights - 675

Martin County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Martin / Leilani Heights
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	282,651	(2,019)	280,631	A-5 (W)
2 Utility Land & Land Rights	5,024	0	5,024	A-5 (W)
3 Non-Used & Useful	(3,568)	0	(3,568)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(85,749)	162	(85,587)	A-9 (W)
6 CIAC	(113,908)	0	(113,908)	A-12 (W)
7 Accumulated Amortization of CIAC	39,818	0	39,818	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	(1,291)	0	(1,291)	C-7 (W)
12 Working Capital Allowance	5,903	764	6,668	A-17 (W)
13 TOTAL WATER RATE BASE	128,881	(1,093)	127,788	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Martin / Lellani Heights
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	282,651	(2,019)	280,631	A-5 (W)
2 Utility Land & Land Rights	5,024	0	5,024	A-5 (W)
3 Non-Used & Useful	(3,568)	0	(3,568)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(85,749)	162	(85,587)	A-9 (W)
6 CIAC	(113,908)	0	(113,908)	A-12 (W)
7 Accumulated Amortization of CIAC	39,818	0	39,818	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	(1,291)	0	(1,291)	C-7 (W)
12 Working Capital Allowance	5,903	(228)	5,675	A-17 (W)
13 TOTAL WATER RATE BASE	128,881	(2,085)	126,795	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Martin / Leilani Heights

FPSC

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

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

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

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	A. UTILTIY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(2,931)	(1,108)	(2,019)	A-5 (W)
3					
4	2.				
5					
6					
7		(2,931)	(1,108)	(2,019)	
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.	655	655	655	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(986)	(493)	
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		655	(331)	162	
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 / Leilani Heights

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).	(228)	(228)	(228)	A-17 (W)
38					
39	2.				
40					
41					
42		(228)	(228)	(228)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	764	764	764	A-17 (W)
45					
46	2.				
47					
48					
49		764	764	764	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(2,504)	(1,667)	(2,085)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(1,511)	(674)	(1,093)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

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 16482 ENDED 09/30/85**	202,291
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	**9/30/85 BALANCE**	202,291
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	202,291

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lellani Heights

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**	202,291
2	1986 Additions	27,134
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	27,134
6	**12/31/86 BALANCE**	229,425
7	1987 Additions	15,666
8	1987 Retirements	657
9	1987 Adjustments	0
10	1987 Net Additions	15,009
11	**12/31/87 BALANCE**	244,434
12	1988 Additions	29,248
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	29,248
16	**12/31/88 BALANCE**	273,682
17	1989 Additions	11,596
18	1989 Retirements	1,715
19	1989 Adjustments	0
20	1989 Net Additions	9,881
21	**12/31/89 BALANCE**	283,563
22	1990 Additions (A/C 101)	26,439
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	26,439
27	**12/31/90 BALANCE**	310,002
28	1990 General Plant Reallocation Adjustments *	(27,280)
29	**12/31/90 ADJUSTED BALANCE**	282,722
30	1991 Additions (A/C 101)	9,905
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(1,108)
34	1991 Net Additions	8,798
35	**12/31/91 BALANCE**	291,519

* 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 / Lellani Heights

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	1991 PLANT IN SERVICE							AVERAGE 1991 PLANT IN SERVICE		
Line No. Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	1991 Additions* A/C 108	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	2,931	(1,823)	0	1,108	(2,931)	(1,108)	(0)	2,019	(2,019)	(0)
3 302.1 Franchises	1,288	0	0	1,288	0	0	1,288	1,288	0	1,288
4 339.1 Other Plant & Misc.	3,080	0	0	3,080	0	0	3,080	3,080	0	3,080
5 **SOURCE OF SUPPLY & PUMPING**										
6 303.2 Land & Land Rights	98	0	0	98	0	0	98	98	0	98
7 304.2 Structures & Improvements	13,570	0	0	13,570	0	0	13,570	13,570	0	13,570
8 305.2 Collect. & Impound.	24,148	0	0	24,148	0	0	24,148	24,148	0	24,148
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	6,856	0	0	6,856	0	0	6,856	6,856	0	6,856
11 308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains	89	0	0	89	0	0	89	89	0	89
13 310.2 Power Generation Eq.	26,183	1,689	0	27,872	0	0	27,872	27,028	0	27,028
14 311.2 Pumping Equipment	24,776	0	0	24,776	0	0	24,776	24,776	0	24,776
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	116	0	0	116	0	0	116	116	0	116
18 304.3 Structures & Improvements	3,431	0	0	3,431	0	0	3,431	3,431	0	3,431
19 320.3 Water Treatment Eq.	12,523	1,049	0	13,572	0	0	13,572	13,048	0	13,048
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	2,756	0	0	2,756	0	0	2,756	2,756	0	2,756
23 304.4 Structures & Improvements	2	0	0	2	0	0	2	2	0	2
24 330.4 Distr. Reservoirs	651	0	0	651	0	0	651	651	0	651
25 331.4 Transm. & Distribution	75,341	2,221	0	77,562	0	0	77,562	76,451	0	76,451
26 333.4 Services	9,472	863	0	10,335	0	0	10,335	9,903	0	9,903
27 334.4 Meters & Meter Installation	31,682	2,742	0	34,425	0	0	34,425	33,053	0	33,053
28 335.4 Hydrants	3,780	28	0	3,808	0	0	3,808	3,794	0	3,794
29 339.4 Other Plant & Misc.	555	0	0	555	0	0	555	555	0	555
30 **GENERAL PLANT**										
31 303.5 Land & Land Rights	2,089	(70)	0	2,019	0	0	2,019	2,054	0	2,054
32 304.5 Structures & Improvements	10,074	249	0	10,323	0	0	10,323	10,198	0	10,198
33 340.5 Office Furniture & Equipme	5,190	84	0	5,275	0	0	5,275	5,233	0	5,233
34 340.51 Computer Equipment	6,842	2,483	0	9,326	0	0	9,326	8,084	0	8,084
35 341.5 Transportation Equipment	6,691	516	0	7,207	0	0	7,207	6,949	0	6,949
36 342.5 Stores Equipment	51	13	0	63	0	0	63	57	0	57
37 343.5 Tools, Shop & Garage	2,658	(49)	0	2,609	0	0	2,609	2,633	0	2,633
38 344.5 Laboratory Equipment	563	39	0	603	0	0	603	583	0	583
39 345.5 Power Operated Equipment	3,587	(309)	0	3,279	0	0	3,279	3,433	0	3,433
40 346.5 Communication Equipment	1,042	82	0	1,124	0	0	1,124	1,083	0	1,083
41 347.5 Miscellaneous Equipment	325	83	0	409	0	0	409	367	0	367
42 348.5 Other Tangible Plant	280	14	0	294	0	0	294	287	0	287
43										
44 **INTANGIBLE PLANT**	7,299	(1,823)	0	5,476	(2,931)	(1,108)	4,368	6,387	(2,019)	4,368
45 **SUPPLY & PUMPING**	95,720	1,689	0	97,409	0	0	97,409	96,565	0	96,565
46 **WATER TREATMENT PLANT**	16,070	1,049	0	17,119	0	0	17,119	16,595	0	16,595
47 **TRANSM. & DISTRIBUTION**	124,239	5,853	0	130,093	0	0	130,093	127,166	0	127,166
48 **GENERAL PLANT**	39,393	3,137	0	42,530	0	0	42,530	40,961	0	40,961
49										
50 **TOTAL PLANT IN SERVICE**	**282,722**	**9,905**	**0**	**292,627**	**(2,931)**	**(1,108)**	**291,519**	**287,674**	**(2,019)**	**285,655**
51 **LAND & LAND RIGHTS**	**5,059**	**(70)**	**0**	**4,989**	**0**	**0**	**4,989**	**5,024**	**0**	**5,024**
52 **TOTAL PIS LESS LAND**	**277,663**	**9,975**	**0**	**287,638**	**(2,931)**	**(1,108)**	**286,530**	**282,651**	**(2,019)**	**280,631**

*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 / Martin / Leilani Heights

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 last 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	1,288	0	0	1,288	0%	0
4	339.1 Other Plant & Misc.	3,080	0	0	3,080	0%	0
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	98	0	0	98	0%	0
7	304.2 Structures & Improvements	13,570	0	0	13,570	0%	0
8	305.2 Collect. & Impound.	24,148	0	0	24,148	0%	0
9	306.2 Lake, River & Other	0	0	0	0	0%	0
10	307.2 Wells & Springs	6,856	0	0	6,856	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	89	0	0	89	0%	0
13	310.2 Power Generation Eq.	27,028	0	0	27,028	0%	0
14	311.2 Pumping Equipment	24,776	0	0	24,776	0%	0
15	339.2 Other Plant & Misc.	0	0	0	0	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	116	0	0	116	0%	0
18	304.3 Structures & Improvements	3,431	0	0	3,431	0%	0
19	320.3 Water Treatment Eq.	13,048	0	0	13,048	41%	5,376
20	339.3 Other Plant & Misc.	0	0	0	0	0%	0
21	**TRANSMISSION & DISTRIBUTION**						
22	303.4 Land & Land Rights	2,756	0	0	2,756	0%	0
23	304.4 Structures & Improvements	2	0	0	2	0%	0
24	330.4 Distr. Reservlors	651	0	0	651	0%	0
25	331.4 Transm. & Distribution	76,451	0	0	76,451	0%	0
26	333.4 Services	9,903	0	0	9,903	0%	0
27	334.4 Meters & Meter Insallation	33,053	0	0	33,053	0%	0
28	335.4 Hydrants	3,794	0	0	3,794	0%	0
29	339.4 Other Plant & Misc.	555	0	0	555	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	2,054	0	0	2,054	0%	0
32	304.5 Structures & Improvements	10,198	0	0	10,198	0%	0
33	340.5 Office Furniture & Equipment	5,233	0	0	5,233	0%	0
34	340.51 Computer Equipment	8,084	0	0	8,084	0%	0
35	341.5 Transportation Equipment	6,949	0	0	6,949	0%	0
36	342.5 Stores Equipment	57	0	0	57	0%	0
37	343.5 Tools, Shop & Garage	2,633	0	0	2,633	0%	0
38	344.5 Laboratory Equipment	583	0	0	583	0%	0
39	345.5 Power Operated Equipment	3,433	0	0	3,433	0%	0
40	346.5 Communication Equipment	1,083	0	0	1,083	0%	0
41	347.5 Miscellaneous Equipment	367	0	0	367	0%	0
42	348.5 Other Tangible Plant	287	0	0	287	0%	0
43							
44	**INTANGIBLE PLANT**	4,368	0	0	4,368		0
45	**SUPPLY & PUMPING**	96,565	0	0	96,565		0
46	**WATER TREATMENT PLANT**	16,595	0	0	16,595		5,376
47	**TRANSM. & DISTRIBUTION**	127,166	0	0	127,166		0
48	**GENERAL PLANT**	40,961	0	0	40,961		0
49							
50	**TOTAL PLANT IN SERVICE**	285,655	0	0	285,655		5,376
51	**LAND & LAND RIGHTS**	5,024	0	0	5,024		0
52	**TOTAL PIS LESS LAND**	280,631	0	0	280,631		5,376
53		Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				1.88%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Martin / Leilani Heights
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	5,376	0	5,376	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(1,808)	0	(1,808)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	3,568	0	3,568	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lellani Heights

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 16482 ENDED 09/30/85**	38,042
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	**9/30/85 BALANCE**	38,042
38	1985 Additions	1,940
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,940
42	**12/31/85 BALANCE**	39,982

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

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**	**39,982**
2	1986 Additions	8,326
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	8,326
6	**12/31/86 BALANCE**	**48,308**
7	1987 Additions	9,314
8	1987 Retirements	657
9	1987 Adjustments	0
10	1987 Net Additions	8,657
11	**12/31/87 BALANCE**	**56,965**
12	1988 Additions	10,477
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	10,477
16	**12/31/88 BALANCE**	**67,442**
17	1989 Additions	11,861
18	1989 Retirements	1,715
19	1989 Adjustments	0
20	1989 Net Additions	10,146
21	**12/31/89 BALANCE**	**77,588**
22	1990 Additions	11,291
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	11,291
26	**12/31/90 BALANCE**	**88,879**
27	1990 General Plant Reallocation Adjustments *	(9,197)
28	**12/31/90 ADJUSTED BALANCE**	**79,682**
29	1991 Additions	12,134
30	1991 Retirements	0
31	1991 Adjustments	331
32	1991 Net Additions	12,465
33	**12/31/91 BALANCE**	**92,147**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Leilani Heights
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)

Line No.	Account No. and Name	1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
		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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	**INTANGIBLE PLANT**									
2	301.1 Organization	655	(0)	655	(655)	(655)	0	655	(655)	0
3	302.1 Franchises	410	32	442	0	0	442	426	0	426
4	339.1 Other Plant & Misc.	1,035	123	1,158	0	0	1,158	1,097	0	1,097
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4,437	411	4,849	0	0	4,849	4,643	0	4,643
8	305.2 Collect. & Impound.	7,253	483	7,736	0	0	7,736	7,494	0	7,494
9	306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,337	229	2,566	0	0	2,566	2,452	0	2,452
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	8	3	11	0	0	11	10	0	10
13	310.2 Power Generation Eq.	659	1,351	2,010	0	0	2,010	1,334	0	1,334
14	311.2 Pumping Equipment	8,671	1,239	9,910	0	0	9,910	9,290	0	9,290
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	639	104	743	0	0	743	691	0	691
19	320.3 Water Treatment Eq.	4,091	593	4,684	0	0	4,684	4,387	0	4,387
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	27	18	45	0	0	45	36	0	36
25	331.4 Transm. & Distribution	9,029	1,778	10,806	0	0	10,806	9,917	0	9,917
26	333.4 Services	14,981	248	15,228	0	0	15,228	15,104	0	15,104
27	334.4 Meters & Meter Insallation	7,514	1,653	9,166	0	0	9,166	8,340	0	8,340
28	335.4 Hydrants	4,318	84	4,403	0	0	4,403	4,360	0	4,360
29	339.4 Other Plant & Misc.	737	22	759	0	0	759	748	0	748
30	**GENERAL PLANT**									
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	1,332	255	1,587	0	0	1,587	1,459	0	1,459
33	340.5 Office Furniture & Equipment	1,675	349	2,023	0	0	2,023	1,849	0	1,849
34	340.51 Computer Equipment	859	1,347	2,206	0	986	3,193	1,533	493	2,026
35	341.5 Transportation Equipment	4,233	1,158	5,391	0	0	5,391	4,812	0	4,812
36	342.5 Stores Equipment	16	3	19	0	0	19	17	0	17
37	343.5 Tools, Shop & Garage	1,202	165	1,366	0	0	1,366	1,284	0	1,284
38	344.5 Laboratory Equipment	252	39	291	0	0	291	271	0	271
39	345.5 Power Operated Equipment	2,743	286	3,029	0	0	3,029	2,886	0	2,886
40	346.5 Communication Equipment	401	108	509	0	0	509	455	0	455
41	347.5 Miscellaneous Equipment	57	24	82	0	0	82	70	0	70
42	348.5 Other Tangible Plant	114	29	143	0	0	143	128	0	128
43										
44	**INTANGIBLE PLANT**	2,100	155	2,255	(655)	(655)	1,600	2,177	(655)	1,522
45	**SUPPLY & PUMPING**	23,365	3,715	27,081	0	0	27,081	25,223	0	25,223
46	**WATER TREATMENT PLANT**	4,729	697	5,427	0	0	5,427	5,078	0	5,078
47	**TRANSM. & DISTRIBUTION**	36,605	3,802	40,407	0	0	40,407	38,506	0	38,506
48	**GENERAL PLANT**	12,882	3,764	16,646	0	986	17,632	14,764	493	15,257
49										
50	**TOTAL WATER ACCUM. DEP.**	79,682	12,134	91,816	(655)	331	92,147	85,749	(162)	85,587

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Martin / Leilani Heights

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	426	0	426	0%	0
4 339.1 Other Plant & Misc.	1,097	0	1,097	0%	0
5 **SOURCE OF SUPPLY & PUMPING**					
6 303.2 Land & Land Rights	0	0	0	0%	0
7 304.2 Structures & Improvements	4,643	0	4,643	0%	0
8 305.2 Collect. & Impound.	7,494	0	7,494	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	2,452	0	2,452	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	10	0	10	0%	0
13 310.2 Power Generation Eq.	1,334	0	1,334	0%	0
14 311.2 Pumping Equipment	9,290	0	9,290	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	691	0	691	0%	0
19 320.3 Water Treatment Eq.	4,387	0	4,387	41%	1,808
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	36	0	36	0%	0
25 331.4 Transm. & Distribution	9,917	0	9,917	0%	0
26 333.4 Services	15,104	0	15,104	0%	0
27 334.4 Meters & Meter Installation	8,340	0	8,340	0%	0
28 335.4 Hydrants	4,360	0	4,360	0%	0
29 339.4 Other Plant & Misc.	748	0	748	0%	0
30 **GENERAL PLANT**					
31 303.5 Land & Land Rights	0	0	0	0%	0
32 304.5 Structures & Improvements	1,459	0	1,459	0%	0
33 340.5 Office Furniture & Equipment	1,849	0	1,849	0%	0
34 340.51 Computer Equipment	2,026	0	2,026	0%	0
35 341.5 Transportation Equipment	4,812	0	4,812	0%	0
36 342.5 Stores Equipment	17	0	17	0%	0
37 343.5 Tools, Shop & Garage	1,284	0	1,284	0%	0
38 344.5 Laboratory Equipment	271	0	271	0%	0
39 345.5 Power Operated Equipment	2,886	0	2,886	0%	0
40 346.5 Communication Equipment	455	0	455	0%	0
41 347.5 Miscellaneous Equipment	70	0	70	0%	0
42 348.5 Other Tangible Plant	128	0	128	0%	0
43					
44 **INTANGIBLE PLANT**	1,522	0	1,522		0
45 **SUPPLY & PUMPING**	25,223	0	25,223		0
46 **WATER TREATMENT PLANT**	5,078	0	5,078		1,808
47 **TRANSM. & DISTRIBUTION**	38,506	0	38,506		0
48 **GENERAL PLANT**	15,257	0	15,257		0
49					
50 **TOTAL**	85,587	0	85,587		1,808
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				2.11%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

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 16482 ENDED 09/30/85**	108,270
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	**9/30/85 BALANCE**	108,270
38	1985 Additions	1,125
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	1,125
42	**12/31/85 BALANCE**	109,395

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

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**	109,395
2	1986 Additions	450
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	450
6	**12/31/86 BALANCE**	109,845
7	1987 Additions	2,550
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,550
11	**12/31/87 BALANCE**	112,395
12	1988 Additions	875
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	875
16	**12/31/88 BALANCE**	113,270
17	1989 Additions	225
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	225
21	**12/31/89 BALANCE**	113,495
22	1990 Additions	300
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	300
26	**12/31/90 BALANCE**	113,795
27	1991 Additions	225
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	225
31	**12/31/91 BALANCE**	114,020

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

Company: SSU / Martin / Leilani Heights
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	102,131	0	102,131	0	0	102,131	102,131	0	102,131
3 Meter Installation Fees	11,664	225	11,889	0	0	11,889	11,777	0	11,777
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**	113,795	225	114,020	0	0	114,020	113,908	0	113,908

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

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 16482 ENDED 09/30/85**	21,244
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	**9/30/85 BALANCE**	21,244
38	*1985 Additions*	816
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	816
42	**12/31/85 BALANCE**	22,060

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

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**	**22,060**
2	1986 Additions	3,289
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,289
6	**12/31/86 BALANCE**	**25,349**
7	1987 Additions	3,334
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,334
11	**12/31/87 BALANCE**	**28,683**
12	1988 Additions	3,385
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,385
16	**12/31/88 BALANCE**	**32,068**
17	1989 Additions	3,401
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,401
21	**12/31/89 BALANCE**	**35,469**
22	1990 Additions	2,864
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,864
26	**12/31/90 BALANCE**	**38,333**
27	1991 Additions	2,971
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,971
31	**12/31/91 BALANCE**	**41,304**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Lellani Heights

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	34,526	2,382	36,908	0	0	36,908	35,717	0	35,717
3 Meter Installation Fees	3,807	589	4,396	0	0	4,396	4,101	0	4,101
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	38,333	2,971	41,304	0	0	41,304	39,818	0	39,818

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Martin / Leilani Heights

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 / Leilani Heights

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 / Leilani Heights

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 / Lellani Heights
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	47,224	(1,827)	45,398	47,224	6,116	53,340	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 TOTAL WORKING CAPITAL ALLOWANCE	5,903	(228)	5,675	5,903	764	6,668	

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 / Lellani Heights

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 - %	1.66%	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 - %	2.11%	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

Leilani Heights - 675

Martin County (SSU)

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

Company: SSU / Martin / Leilani Heights
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	54,057	28,195	82,252	3,264	85,516	3.97%	B-4, B-3 (W)
3 Other Revenues	2,641	1,564	4,205	0	4,205		B-4 (W)
4 **TOTAL OPERATING REVENUES**	56,698	29,759	86,457	3,264	89,721		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	47,224	6,116	53,340	0	53,340		B-5 (W)
6 Depreciation, net of CIAC Amort.	8,919	0	8,919	0	8,919		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	5,804	3,173	8,977	147	9,124		B-15, B-3 (W)
9 Provision For Income Taxes	(5,346)	7,727	2,380	1,173	3,553		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	56,601	17,016	73,616	1,320	74,936		
11 **NET OPERATING INCOME:**	98	12,743	12,841	1,944	14,785		
12 **RATE BASE**	128,881		127,788		127,788		A-1 (W)
13 **RATE OF RETURN**	0.08%		10.05%		11.57%		D-1 (W)

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

Company: SSU / Martin / Lellani Heights
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	54,057	28,195	82,252	(2,667)	79,585	-3.24%	B-4, B-3 (W)
3 Other Revenues	2,641	0	2,641	0	2,641		B-4 (W)
4 **TOTAL OPERATING REVENUES**	56,698	28,195	84,893	(2,667)	82,225		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	47,224	(1,827)	45,398	0	45,398		B-5 (W)
6 Depreciation, net of CIAC Amort.	8,919	0	8,919	0	8,919		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	5,804	3,103	8,907	(120)	8,787		B-15, B-3 (W)
9 Provision For Income Taxes	(5,346)	10,148	4,802	(959)	3,843		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	56,601	11,425	68,025	(1,079)	66,947		
11 **NET OPERATING INCOME:**	98	16,770	16,868	(1,589)	15,279		
12 **RATE BASE**	128,881		126,795		126,795		A-1 (W)
13 **RATE OF RETURN**	0.08%		13.30%		12.05%		D-1 (W)

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

Company: SSU / Martin / Lellani Heights
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	126,795		127,788		A-1 (W)	-
5	Required Income (L3 x L4)	15,279		14,785		-	-
6	Adjusted Income under Present Rates	16,868		12,841		B-1 (W)	-
7	*Income Deficiency (L5 - L6)*	(1,589)		1,944		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	(2,547)		3,117		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	***REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)***	(2,667)		3,264		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	(2,547)		3,117		-	-
14	Composite Income Tax Rate	0.3763	(C)	*0.3763*	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	(959)		1,173		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	(120)		147		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	(1,589)		1,944			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 / Lellani Heights

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.	28,195	29,759	B-4 (W)
3				
4	2.			
5				
6				
7		**28,195**	**29,759**	
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.	(1,827)	(1,827)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,714	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		365	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		652	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(51)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		1,723	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		3,539	B-5 (W)
22				
23				
24		**(1,827)**	**6,116**	
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.	1,269	1,339	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,834	1,834	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		**3,103**	**3,173**	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	10,148	7,727	B-16 (W)
48				
49	2.			
50				
51				
52		**10,148**	**7,727**	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	**16,770**	**12,743**	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Martin / Lellani Heights
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	55,297	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**	55,297	26,955	82,252
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*	(1,240)	0	
16	**SUBTOTAL OTHER WATER SALES**	(1,240)	1,240	0
17	**TOTAL WATER SALES**	54,057	28,195	82,252
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	2,641	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**	2,641	1,564	4,205
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	56,698	28,195	84,893
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	56,698	29,759	86,457

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 / Leilani Heights

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	21,252	1,554	22,806	10,278	514	10,792	2,751	429	3,180	8,224	611	8,835
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	6,579	1,252	7,830	2,812	(784)	2,028	788	(221)	567	2,978	2,257	5,235
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,334	14	6,348	6,193	0	6,193	0	12	12	141	2	143
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	546	20	566	546	20	566	0	0	0	0	0	0
8	620 Materials and Supplies	2,958	166	3,124	2,251	82	2,333	26	45	72	680	39	719
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	661	28	689	0	0	0	0	0	0	661	28	689
11	633 Contractual Services - Legal	269	16	285	0	0	0	0	0	0	269	16	285
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	2,442	99	2,541	2,121	77	2,198	0	0	0	321	22	343
14	641 Rental of Building/Real Prop.	128	64	192	0	0	0	0	0	0	128	64	192
15	642 Rental of Equipment	5	0	5	0	0	0	0	0	0	5	0	5
16	650 Transportation Expense	693	45	737	685	25	710	4	18	22	3	2	6
17	656 Insurance - Vehicle	390	66	456	0	0	0	0	0	0	390	66	456
18	657 Insurance - General Liability	454	50	504	0	0	0	0	0	0	454	50	504
19	658 Insurance - Workman's Comp.	9	735	743	0	358	358	0	98	98	9	278	287
20	659 Insurance - Other	266	11	277	0	0	0	0	0	0	266	11	277
21	660 Advertising Expense	28	2	30	0	0	0	0	0	0	28	2	30
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,714	1,714	0	0	0	0	0	0	0	1,714	1,714
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	713	46	759	0	0	0	713	46	759	0	0	0
25	675 Miscellaneous Expenses	3,498	234	3,732	0	0	0	5	17	22	3,492	217	3,710
26	TOTAL WATER O&M EXPENSES	47,224	6,116	53,340	24,886	291	25,177	4,288	444	4,731	18,051	5,381	23,432
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	21,252	1,554	22,806	10,278	514	10,792	2,751	429	3,180	8,224	611	8,835
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	6,579	1,252	7,830	2,812	(784)	2,028	788	(221)	567	2,978	2,257	5,235
31	TOTAL WATER LABOR COSTS	27,831	2,805	30,636	13,090	(270)	12,820	3,539	208	3,747	11,202	2,868	14,070

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

Company: SSU / Martin / Leilani Heights

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	21,252	0	21,252	10,278	0	10,278	2,751	0	2,751	8,224	0	8,224
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	6,579	(2,532)	4,046	2,812	(855)	1,957	788	(265)	524	2,978	(1,412)	1,566
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	6,334	0	6,334	6,193	0	6,193	0	0	0	141	0	141
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	546	0	546	546	0	546	0	0	0	0	0	0
8	620	Materials and Supplies	2,958	0	2,958	2,251	0	2,251	26	0	26	680	0	680
9	631	Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632	Contractual Services - Acct.	661	0	661	0	0	0	0	0	0	661	0	661
11	633	Contractual Services - Legal	269	0	269	0	0	0	0	0	0	269	0	269
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	2,442	0	2,442	2,121	0	2,121	0	0	0	321	0	321
14	641	Rental of Building/Real Prop.	128	0	128	0	0	0	0	0	0	128	0	128
15	642	Rental of Equipment	5	0	5	0	0	0	0	0	0	5	0	5
16	650	Transportation Expense	693	0	693	685	0	685	4	0	4	3	0	3
17	656	Insurance - Vehicle	390	0	390	0	0	0	0	0	0	390	0	390
18	657	Insurance - General Liability	454	0	454	0	0	0	0	0	0	454	0	454
19	658	Insurance - Workman's Comp.	9	705	714	0	345	345	0	92	92	9	268	276
20	659	Insurance - Other	266	0	266	0	0	0	0	0	0	266	0	266
21	660	Advertising Expense	28	0	28	0	0	0	0	0	0	28	0	28
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	713	0	713	0	0	0	713	0	713	0	0	0
25	675	Miscellaneous Expenses	3,498	0	3,498	0	0	0	5	0	5	3,492	0	3,492
26		**TOTAL WATER O&M EXPENSES**	**47,224**	**(1,827)**	**45,398**	**24,866**	**(510)**	**24,376**	**4,288**	**(172)**	**4,116**	**18,051**	**(1,145)**	**16,906**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	21,252	0	21,252	10,278	0	10,278	2,751	0	2,751	8,224	0	8,224
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	6,579	(2,532)	4,046	2,812	(855)	1,957	788	(265)	524	2,978	(1,412)	1,566
31		**TOTAL WATER LABOR COSTS**	**27,831**	**(2,532)**	**25,299**	**13,090**	**(855)**	**12,235**	**3,539**	**(265)**	**3,275**	**11,202**	**(1,412)**	**9,789**

0743

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

Company: SSU / Martin / Lellani Heights
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	1,131	1,206	1,221	1,428	1,796	1,792	2,115	1,692	1,919	2,093	2,049	2,811	21,252	0	21,252	1,554	22,806
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	379	403	414	441	537	619	630	617	581	623	614	720	6,579	(2,532)	4,046	1,252	7,830
4	610.1-8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-8 Purchased Power	1,124	518	11	1,010	542	518	540	569	511	463	11	517	6,334	0	6,334	14	6,348
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	106	0	42	0	0	0	42	546	0	546	20	566
8	620.1-8 Materials and Supplies	101	191	116	61	65	282	78	102	92	467	901	501	2,958	0	2,958	166	3,124
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.	48	56	53	54	56	55	57	52	56	58	50	67	661	0	661	28	689
11	633.1-8 Contractual Services - Legal	19	23	22	22	23	22	23	21	23	23	20	27	269	0	269	16	285
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	136	176	215	175	216	260	217	138	176	202	302	227	2,442	0	2,442	99	2,541
14	641.1-8 Rental of Building/Real Prop.	9	11	10	10	11	11	11	10	11	11	10	13	128	0	128	64	192
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	0	5
16	650.1-8 Transportation Expense	18	8	42	171	61	9	77	49	56	55	119	28	693	0	693	45	737
17	656.1-8 Insurance - Vehicle	28	33	31	32	33	32	34	31	33	34	29	39	390	0	390	66	456
18	657.1-8 Insurance - General Liability	33	39	37	37	38	38	39	36	38	40	34	46	454	0	454	50	504
19	658.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	9	705	714	735	743
20	659.1-8 Insurance - Other	19	23	21	22	22	22	23	21	22	23	20	27	266	0	266	11	277
21	660.1-8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	2	30
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	1,714	1,714
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	39	58	71	57	61	49	56	61	50	59	67	83	713	0	713	46	759
25	675.1-8 Miscellaneous Expenses	251	298	282	285	295	289	304	274	295	306	264	353	3,498	0	3,498	234	3,732
26	TOTAL WATER O&M EXPENSES	3,339	3,047	2,907	3,809	3,760	4,107	4,210	3,719	3,867	4,460	4,495	5,506	47,224	(1,827)	45,398	6,116	53,340

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	21,252	1,554	22,806
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	6,579	1,252	7,830
31	TOTAL WATER LABOR COSTS	27,831	2,805	30,636

0744

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Martin / Leilani Heights
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	390	281	284	535	864	923	1,164	811	1,033	1,145	1,169	1,658	10,278	0	10,278	514	10,792
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	121	85	96	134	217	318	309	316	275	297	315	327	2,812	(855)	1,957	(784)	2,028
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	1,114	506	0	998	530	507	528	558	499	451	0	503	6,193	0	6,193	0	6,193
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	106	0	42	0	0	0	42	546	0	546	20	566
8	620.1-6 Materials and Supplies	51	131	59	3	5	224	17	47	33	405	847	429	2,251	0	2,251	82	2,333
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	113	149	189	149	189	233	189	113	149	174	278	195	2,121	0	2,121	77	2,198
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	17	7	42	171	60	8	76	48	56	54	118	27	685	0	685	25	710
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	345	345	358	358
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	1,807	1,160	1,025	1,991	1,866	2,320	2,304	1,935	2,044	2,526	2,727	3,181	24,886	(510)	24,376	291	25,177

	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	10,278	514	10,792
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	2,812	(784)	2,028
31	TOTAL WATER DIRECT LABOR COSTS	13,090	(270)	12,820

0745

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Martin / Leilani Heights
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	150	224	275	222	237	189	216	236	192	229	260	322	2,751	0	2,751	429	3,180
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	43	64	79	64	68	54	62	68	55	66	74	92	788	(265)	524	(221)	567
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	12	12
6	616.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials and Supplies	1	2	3	2	2	2	2	2	2	2	2	3	26	0	26	45	72
9	631.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	18	22
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	92	92	98	98
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	39	58	71	57	61	49	56	61	50	59	67	83	713	0	713	46	759
25	675.7 Miscellaneous Expenses	0	0	1	0	0	0	0	0	0	0	0	1	5	0	5	17	22
26	TOTAL WATER CUSTOMER ACCOUNTS	234	349	429	345	369	294	336	367	299	357	405	502	4,288	(172)	4,116	444	4,731

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	2,751	429	3,180
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	788	(221)	567
31	TOTAL WATER CUST ACCTS LABOR COSTS	3,539	208	3,747

0746

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Martin / Leilani Heights
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	591	701	662	671	695	680	715	645	694	719	621	830	8,224	0	8,224	611	8,835
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	214	254	240	243	252	246	259	234	251	260	225	301	2,978	(1,412)	1,566	2,257	5,235
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	10	12	11	12	12	12	12	11	12	12	11	14	141	0	141	2	143
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	49	58	55	55	57	56	59	53	57	59	51	69	680	0	680	39	719
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.	48	56	53	54	56	55	57	52	56	58	50	67	661	0	661	28	689
11	633.8 Contractual Services - Legal	19	23	22	22	23	22	23	21	23	23	20	27	269	0	269	16	285
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	23	27	26	26	27	27	28	25	27	28	24	32	321	0	321	22	343
14	641.8 Rental of Building/Real Prop.	9	11	10	10	11	11	11	10	11	11	10	13	128	0	128	64	192
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	0	5
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	2	6
17	656.8 Insurance - Vehicle	28	33	31	32	33	32	34	31	33	34	29	39	390	0	390	66	456
18	657.8 Insurance - General Liability	33	39	37	37	38	38	39	36	38	40	34	46	454	0	454	50	504
19	658.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	9	268	276	278	287
20	659.8 Insurance - Other	19	23	21	22	22	22	23	21	22	23	20	27	266	0	266	11	277
21	660.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	2	30
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,714	1,714
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	251	298	281	285	295	289	304	274	295	305	264	353	3,492	0	3,492	217	3,710
26	TOTAL WATER A&G EXPENSES	1,298	1,539	1,453	1,472	1,525	1,493	1,569	1,416	1,523	1,577	1,363	1,823	18,051	(1,145)	16,906	5,381	23,432

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	8,224	611	8,835
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	2,978	2,257	5,235
31	TOTAL WATER A&G LABOR COSTS	11,202	2,868	14,070

0747

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

Company: SSU / Martin / Leilani Heights

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	21,252	0	21,252	21,252	0	0	200	319	(51)	21,720	1,086	0	1,554	22,806
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	6,579	(2,532)	4,048	6,579	(2,532)	0	53	41	0	4,141	150	3,539	1,252	7,830
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	6,334	0	6,334	6,334	0	0	2	12	0	6,348	0	0	14	6,348
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	546	0	546	546	0	0	0	0	0	546	20	0	20	566
8 620.1-8 Materials and Supplies	2,958	0	2,958	2,958	0	0	9	48	0	3,014	109	0	166	3,124
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.	661	0	661	661	0	0	4	0	0	665	24	0	28	689
11 633.1-8 Contractual Services - Legal	269	0	269	269	0	0	6	0	0	275	10	0	16	285
12 634.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 635.1-8 Contractual Services - Other	2,442	0	2,442	2,442	0	0	10	0	0	2,452	89	0	99	2,541
14 641.1-8 Rental of Building/Real Prop.	128	0	128	128	0	0	0	57	0	185	7	0	64	192
15 642.1-8 Rental of Equipment	5	0	5	5	0	0	0	0	0	5	0	0	0	5
16 650.1-8 Transportation Expense	693	0	693	693	0	0	2	17	0	712	26	0	45	737
17 656.1-8 Insurance - Vehicle	390	0	390	390	0	0	10	40	0	440	16	0	66	456
18 657.1-8 Insurance - General Liability	454	0	454	454	0	0	9	23	0	486	18	0	50	504
19 658.1-8 Insurance - Workman's Comp.	9	705	714	9	705	0	0	3	0	717	26	0	735	743
20 659.1-8 Insurance - Other	266	0	266	266	0	0	1	0	0	267	10	0	11	277
21 660.1-8 Advertising Expense	28	0	28	28	0	0	1	0	0	29	1	0	2	30
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,714	0	0	0	1,714	0	0	1,714	1,714
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	713	0	713	713	0	0	0	46	0	759	0	0	46	759
25 675.1-8 Miscellaneous Expenses	3,498	0	3,498	3,498	0	0	57	47	0	3,601	131	0	234	3,732
26 TOTAL WATER O&M EXPENSES	47,224	(1,827)	45,398	47,224	(1,827)	1,714	365	652	(51)	48,078	1,723	3,539	6,118	53,340

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates

0748

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Martin / Lelland Heights

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	10,278		10,278	10,278						10,278	514		514	10,792
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	2,812	(855)	1,957	2,812	(855)					1,957	71		(784)	2,028
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	6,193		6,193	6,193						6,193			0	6,193
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	546		546	546						546	20		20	566
8 620.1-6 Materials and Supplies	2,251		2,251	2,251						2,251	82		82	2,333
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	2,121		2,121	2,121						2,121	77		77	2,198
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	685		685	685						685	25		25	710
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	345	345	0	345					345	13		358	358
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	24,886	(510)	24,376	24,886	(510)	0	0	0	0	24,376	801	0	291	25,177

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 / $10,200,389 = 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.

0749

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

Company: SSU / Martin / Lehani Heights

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.7 Salaries & Wages - Employees	2,751		2,751	2,751				304	(27)	3,028	151		429	3,180
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	788	(265)	524	788	(265)			24		547	20		(221)	567
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				12		12			12	12
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	26		26	26				43		69	3		45	72
9 631.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
10 632.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
11 633.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
12 634.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
13 635.7 Contractual Services - Other	0		0	0				0		0	0		0	0
14 641.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
15 642.7 Rental of Equipment	0		0	0				0		0	0		0	0
16 650.7 Transportation Expense	4		4	4				17		21	1		18	22
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	92	92	0	92			2		95	3		98	96
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	713		713	713				46		759			46	759
25 675.7 Miscellaneous Expenses	5		5	5				16		21	1		17	22
26 TOTAL WATER CUST ACCT EXPENSES	4,288	(172)	4,116	4,288	(172)	0	0	484	(27)	4,553	179	0	444	4,731

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

0750

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

Company: SSU / Martin / Lelland Heights

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	8,224		8,224	8,224			200	15	(24)	8,414	421		611	8,835
2 603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3 604.8 Employee Pensions & Benefits	2,978	(1,412)	1,566	2,978	(1,412)		53	18		1,637	59	3,538	2,257	5,235
4 610.8 Purchased Water	0		0	0			0	0		0			0	0
5 615.8 Purchased Power	141		141	141			2	0		143			2	143
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	680		680	680			9	5		694	25		39	719
9 631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10 632.8 Contractual Services - Acct.	661		661	661			4	0		665	24		28	689
11 633.8 Contractual Services - Legal	269		269	269			6	0		275	10		16	285
12 634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13 635.8 Contractual Services - Other	321		321	321			10	0		331	12		22	343
14 641.8 Rental of Building/Real Prop.	128		128	128			0	57		185	7		64	192
15 642.8 Rental of Equipment	5		5	5			0	0		5	0		0	5
16 650.8 Transportation Expense	3		3	3			2	0		5	0		2	8
17 656.8 Insurance - Vehicle	390		390	390			10	40		440	16		66	456
18 657.8 Insurance - General Liability	454		454	454			9	23		486	18		50	504
19 658.8 Insurance - Workman's Comp.	9	268	278	9	268		0	1		277	10		278	287
20 659.8 Insurance - Other	266		266	266			1	0		267	10		11	277
21 660.8 Advertising Expense	28		28	28			1	0		29	1		2	30
22 666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,714	0	0		1,714			1,714	1,714
23 667.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
24 670.8 Bad Debt Expense	0		0	0			0	0		0			0	0
25 675.8 Miscellaneous Expenses	3,492		3,492	3,492			57	31		3,580	130		217	3,710
26 TOTAL WATER A&G EXPENSES	18,951	(1,145)	18,806	18,951	(1,145)	1,714	365	198	(24)	19,150	743	3,538	5,381	23,432

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 - $880,558 / $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.
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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 / Martin / Lellani Heights

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/85	(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	601.1-8 Salaries & Wages - Employees	10,514		21,252	10,738	102.13%	14,553	6,700	46.04%
2	603.1-8 Salaries & Wages - Officers, Etc.	823		0	(823)	-100.00%	1,139	(1,139)	-100.00%
3	604.1-8 Employee Pensions & Benefits	914		4,046	3,132	342.72%	1,265	2,781	219.85%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	7,842		6,334	(1,508)	-19.23%	10,854	(4,520)	-41.64%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	699		546	(153)	-21.83%	968	(421)	-43.53%
8	620.1-8 Materials and Supplies	8,063		2,958	(5,105)	-63.32%	11,160	(8,203)	-73.50%
9	631.1-8 Contractual Services - Engr.	0		1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0		661	661	N.A.	0	661	N.A.
11	633.1-8 Contractual Services - Legal	0		269	269	N.A.	0	269	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	879		2,442	1,563	177.81%	1,217	1,225	100.71%
14	641.1-8 Rental of Building/Real Prop.	930		128	(802)	-86.22%	1,287	(1,159)	-90.04%
15	642.1-8 Rental of Equipment	0		5	5	N.A.	0	5	N.A.
16	650.1-8 Transportation Expense	1,648		693	(955)	-57.97%	2,281	(1,588)	-69.64%
17	656.1-8 Insurance - Vehicle	0		390	390	N.A.	0	390	N.A.
18	657.1-8 Insurance - General Liability	0		454	454	N.A.	0	454	N.A.
19	658.1-8 Insurance - Workman's Comp.	0		714	714	N.A.	0	714	N.A.
20	659.1-8 Insurance - Other	852		266	(586)	-68.81%	1,179	(914)	-77.46%
21	660.1-8 Advertising Expense	0		28	28	N.A.	0	28	N.A.
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	672		0	(672)	-100.00%	930	(930)	-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	176		713	537	304.88%	244	469	192.52%
25	675.1-8 Miscellaneous Expenses	544		3,498	2,954	542.94%	753	2,745	364.51%
26	**TOTAL WATER O&M EXPENSES**	**34,556**		**45,398**	**10,842**	**31.37%**	**47,830**	**(2,432)**	**-5.08%**
27	**SUBTOTAL (less accts. 666 & 667)**	**33,884**		**45,398**	**11,514**	**33.98%**	**48,900**	**(1,502)**	**-3.31%**
28	**Average ERC's**	**353**		**386**	**33**	**9.35%**			
29	**Average Consumer Price Index - U**	**107.6**		**136.2**	**29**	**26.58%**			
30				**Compounded Multiplier =**		**38.41%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 / Lelland Heights

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 09/30/85 (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	6,269	10,278	4,009	63.95%	8,677	1,601	18.45%
2	603.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits		1,957	1,957	N.A.	0	1,957	N.A.
4	610.1-6 Purchased Water		0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	7,842	6,193	(1,649)	-21.03%	10,854	(4,662)	-42.95%
6	*616.1-6 Fuel for Power Purchased*		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	699	546	(153)	-21.83%	968	(421)	-43.53%
8	620.1-6 Materials and Supplies	857	2,251	1,394	162.65%	1,186	1,065	89.75%
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		2,121	2,121	N.A.	0	2,121	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	N.A.	0	0	N.A.
16	650.1-6 Transportation Expense		685	685	N.A.	0	685	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	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.		345	345	N.A.	0	345	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		0	0	N.A.	0	0	N.A.
26	**TOTAL WATER O&M EXPENSES**	**15,667**	**24,376**	**8,709**	**55.59%**	**21,685**	**2,691**	**12.41%**
27	**SUBTOTAL (less accts. 666 & 667)**	**15,667**	**24,376**	**8,709**	**55.59%**	**21,685**	**2,691**	**11.04%**
28	**Average ERC's**	**353**	**386**	**33**	**9.35%**			
29	**Average Consumer Price Index - U**	**107.6**	**136.2**	**29**	**26.58%**			
30			**Compounded Multiplier =**		**38.41%**			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 / Leilani Heights

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 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 09/30/85	(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	601.7 Salaries & Wages - Employees	710		2,751	2,041	287.44%	983	1,768	179.92%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			524	524	N.A.	0	524	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	2,471		26	(2,445)	-98.93%	3,420	(3,394)	-99.23%
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			4	4	N.A.	0	4	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.			92	92	N.A.	0	92	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	176		713	537	304.88%	244	469	192.52%
25	675.7 Miscellaneous Expenses			5	5	N.A.	0	5	N.A.
26	TOTAL WATER O&M EXPENSES	3,357		4,116	759	22.60%	4,647	(531)	-11.43%
27	SUBTOTAL (less accts. 666 & 667)	3,357		4,116	759	22.60%	4,647	(531)	-12.90%
28	Average ERC's	353		386	33	9.35%			
29	Average Consumer Price Index - U	107.8		136.2	29	26.58%			
30				Compounded Multiplier =		38.41%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 / Lehari Heights

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/85	(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	3,535		8,224	4,689	132.63%	4,893	3,331	68.07%
2	603.8 Salaries & Wages - Officers, Etc.	823		0	(823)	-100.00%	1,139	(1,139)	-100.00%
3	604.8 Employee Pensions & Benefits	914		1,566	652	71.31%	1,265	301	23.77%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			141	141	N.A.	0	141	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies	4,735		680	(4,055)	-85.63%	6,554	(5,873)	-89.62%
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			661	661	N.A.	0	661	N.A.
11	633.8 Contractual Services - Legal			269	269	N.A.	0	269	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	879		321	(558)	-63.48%	1,217	(896)	-73.62%
14	641.8 Rental of Building/Real Prop.	930		128	(802)	-86.22%	1,287	(1,159)	-90.04%
15	642.8 Rental of Equipment			5	5	N.A.	0	5	N.A.
16	650.8 Transportation Expense	1,648		3	(1,645)	-99.79%	2,281	(2,278)	-99.85%
17	656.8 Insurance - Vehicle			390	390	N.A.	0	390	N.A.
18	657.8 Insurance - General Liability			454	454	N.A.	0	454	N.A.
19	658.8 Insurance - Workman's Comp.			276	276	N.A.	0	276	N.A.
20	659.8 Insurance - Other	852		266	(586)	-68.81%	1,179	(914)	-77.46%
21	660.8 Advertising Expense			28	28	N.A.	0	28	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	672		0	(672)	-100.00%	930	(930)	-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	544		3,492	2,948	542.00%	753	2,740	363.83%
26	**TOTAL WATER O&M EXPENSES**	15,532		18,906	1,374	8.85%	21,496	(4,592)	-21.36%
27	**SUBTOTAL (less accts. 666 & 667)**	14,860		16,906	2,046	13.77%	20,566	(3,662)	-21.66%
28	**Average ERC's**	353		386	33	9.35%			
29	**Average Consumer Price Index - U**	107.6		136.2	29	26.58%			
30				Compounded Multiplier =		38.41%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

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 / Leilani Heights
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	6,700	46.04%	
2	603.1-S Salaries & Wages - Officers, Etc.	(1,139)	-100.00%	
3	604.1-S Employee Pensions & Benefits	2,781	219.85%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	(4,520)	-41.64%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	(421)	-43.53%	
8	620.1-S Materials and Supplies	(8,203)	-73.50%	
9	631.1-S Contractual Services - Engr.	1	N.A.	
10	632.1-S Contractual Services - Acct.	861	N.A.	
11	633.1-S Contractual Services - Legal	269	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	1,225	100.71%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	(1,159)	-90.04%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	5	N.A.	
16	650.1-S Transportation Expense	(1,586)	-69.64%	
17	656.1-S Insurance - Vehicle	390	N.A.	
18	657.1-S Insurance - General Liability	454	N.A.	
19	658.1-S Insurance - Workman's Comp.	714	N.A.	
20	659.1-S Insurance - Other	(914)	-77.46%	
21	660.1-S Advertising Expense	28	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(930)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	0	N.A.	
24	670.1-S Bad Debt Expense	469	192.52%	
25	675.1-S Miscellaneous Expenses	2,745	364.51%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(2,432)	-5.08%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Martin / Lellani Heights | **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 / Lellani Heights

FPSC

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			Total	$1,772,200	

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

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

Line No.	AMORTIZATION OF RATE CASE EXPENSE:	Total FPSC Filed	Allocation To System
47	Prior Unamortized Rate Case Expense		
48	Current Rate Case Expense	$1,772,200	$6,858
50	Total Projected Rate Case Expense	1,772,200	6,858
52	**Annual Amortization Over 4 Years**	**$443,050**	**$1,714**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	391
57	% of Total	100%	0.3870%
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 / Leilani Heights

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 / Martin / Lellani Heights

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 / Leilani Heights

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. / Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE Life	DEPRECIATION RATE Rate (%)	1991 DEPRECIATION EXPENSE Per Books	Adjustment	Adj. Exp.
1 **INTANGIBLE PLANT**						
2 301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3 302.1 Franchises	1,288	40	2.50%	32	0	32
4 339.1 Other Plant & Misc.	3,080	25	4.00%	123	0	123
5 **SOURCE OF SUPPLY & PUMPING**						
6 303.2 Land & Land Rights	98	0	N.A.	0	0	0
7 304.2 Structures & Improvements	13,570	33	3.03%	411	0	411
8 305.2 Collect. & Impound.	24,148	50	2.00%	483	0	483
9 306.2 Lake, River & Other	0	40	2.50%	0	0	0
10 307.2 Wells & Springs	6,856	30	3.33%	229	0	229
11 308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12 309.2 Supply Mains	89	35	2.86%	3	0	3
13 310.2 Power Generation Eq.	27,028	20	5.00%	1,351	0	1,351
14 311.2 Pumping Equipment	24,776	20	5.00%	1,239	0	1,239
15 339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	116	0	N.A.	0	0	0
18 304.3 Structures & Improvements	3,431	33	3.03%	104	0	104
19 320.3 Water Treatment Eq.	13,048	22	4.55%	593	0	593
20 339.3 Other Plant & Misc.	0	25	4.00%	0	0	0
21 **TRANSMISSION & DISTRIBUTION**						
22 303.4 Land & Land Rights	2,756	0	N.A.	0	0	0
23 304.4 Structures & Improvements	2	33	3.03%	0	0	0
24 330.4 Distr. Reservoirs	651	37	2.70%	18	0	18
25 331.4 Transm. & Distribution	76,451	43	2.33%	1,778	0	1,778
26 333.4 Services	9,903	40	2.50%	248	0	248
27 334.4 Meters & Meter Installation	33,053	20	5.00%	1,653	0	1,653
28 335.4 Hydrants	3,794	45	2.22%	84	0	84
29 339.4 Other Plant & Misc.	555	25	4.00%	22	0	22
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	2,054	0	N.A.	0	0	0
32 304.5 Structures & Improvements	10,198	40	2.50%	255	0	255
33 340.5 Office Furniture & Equipment	5,233	15	6.67%	349	0	349
34 340.51 Computer Equipment	8,084	6	16.67%	1,347	0	1,347
35 341.5 Transportation Equipment	6,949	6	16.67%	1,158	0	1,158
36 342.5 Stores Equipment	57	18	5.56%	3	0	3
37 343.5 Tools, Shop & Garage	2,633	16	6.25%	165	0	165
38 344.5 Laboratory Equipment	583	15	6.67%	39	0	39
39 345.5 Power Operated Equipment	3,433	12	8.33%	286	0	286
40 346.5 Communication Equipment	1,083	10	10.00%	108	0	108
41 347.5 Miscellaneous Equipment	367	15	6.67%	24	0	24
42 348.5 Other Tangible Plant	287	10	10.00%	29	0	29
43						
44 **INTANGIBLE PLANT**	4,368		3.56%	155	0	155
45 **SUPPLY & PUMPING**	96,565		3.85%	3,715	0	3,715
46 **WATER TREATMENT PLANT**	16,595		4.20%	697	0	697
47 **TRANSM. & DISTRIBUTION**	127,166		2.99%	3,802	0	3,802
48 **GENERAL PLANT**	40,961		9.19%	3,764	0	3,764
49						
51 **TOTAL DEPRECIATION EXPENSE**	285,655		4.25%	12,134	0	12,134
52 **AMORTIZATION OF CIAC**				(2,971)	0	(2,971)
53 **NON-USED AND USEFUL**				(244)	0	(244)
54 **NET DEPRECIATION EXPENSE - WATER**				8,919	0	8,919

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Martin / Lellani Heights

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	3.90%	0	0	0
2 Line/Main Extension Fees	102,131	2.33%	2,382	0	2,382
3 Meter Installation Fees	11,777	5.00%	589	0	589
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.46%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	113,908		2,971	0	2,971

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 / Leilani Heights

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	13,570	411	3.03%
3	305.2 Collect. & Impound.	24,148	483	2.00%
4	306.2 Lake, River & Other	0	0	N.A.
5	307.2 Wells & Springs	6,856	229	3.33%
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	89	3	2.86%
8	310.2 Power Generation Eq.	27,028	1,351	5.00%
9	311.2 Pumping Equipment	24,776	1,239	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	3,431	104	3.03%
12	320.3 Water Treatment Eq.	13,048	593	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	651	18	2.70%
15	**COMPOSITE RATE**	113,597	4,430	**3.90%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	2	0	3.03%
18	331.4 Transm. & Distribution	76,451	1,778	2.33%
19	335.4 Hydrants	3,794	84	2.22%
20	339.4 Other Plant & Misc.	555	22	4.00%
21	**COMPOSITE RATE**	80,802	1,885	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Installation	33,053	1,653	5.00%
24	**COMPOSITE RATE**	33,053	1,653	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	9,903	248	2.50%
27	**COMPOSITE RATE**	9,903	248	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	113,597	4,430	3.90%
30	Line / Main Extension Fees & Contri. lines (Line 21)	80,802	1,885	2.33%
31	Meter Installation Fees (Line 24)	33,053	1,653	5.00%
32	Service Installation Fees (Line 27)	9,903	248	2.50%
33	**COMPOSITE RATE**	237,356	8,215	**3.46%**

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 / Leilani Heights
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	32	0	32	0.00%	0
4	339.1 Other Plant & Misc.	123	0	123	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	411	0	411	0.00%	0
8	305.2 Collect. & Impound.	483	0	483	0.00%	0
9	306.2 Lake, River & Other	0	0	0	0.00%	0
10	307.2 Wells & Springs	229	0	229	0.00%	0
11	308.2 Infiltration Galleries	0	0	0	0.00%	0
12	309.2 Supply Mains	3	0	3	0.00%	0
13	310.2 Power Generation Eq.	1,351	0	1,351	0.00%	0
14	311.2 Pumping Equipment	1,239	0	1,239	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	104	0	104	0.00%	0
19	320.3 Water Treatment Eq.	593	0	593	41.20%	244
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	18	0	18	0.00%	0
25	331.4 Transm. & Distribution	1,778	0	1,778	0.00%	0
26	333.4 Services	248	0	248	0.00%	0
27	334.4 Meters & Meter Insallation	1,653	0	1,653	0.00%	0
28	335.4 Hydrants	84	0	84	0.00%	0
29	339.4 Other Plant & Misc.	22	0	22	0.00%	0
30	**GENERAL PLANT**					
31	303.5 Land & Land Rights	0	0	0	0.00%	0
32	304.5 Structures & Improvements	255	0	255	0.00%	0
33	340.5 Office Furniture & Equipment	349	0	349	0.00%	0
34	340.51 Computer Equipment	1,347	0	1,347	0.00%	0
35	341.5 Transportation Equipment	1,158	0	1,158	0.00%	0
36	342.5 Stores Equipment	3	0	3	0.00%	0
37	343.5 Tools, Shop & Garage	165	0	165	0.00%	0
38	344.5 Laboratory Equipment	39	0	39	0.00%	0
39	345.5 Power Operated Equipment	286	0	286	0.00%	0
40	346.5 Communication Equipment	108	0	108	0.00%	0
41	347.5 Miscellaneous Equipment	24	0	24	0.00%	0
42	348.5 Other Tangible Plant	29	0	29	0.00%	0
43						
44	**INTANGIBLE PLANT**	155	0	155		0
45	**SUPPLY & PUMPING**	3,715	0	3,715		0
46	**WATER TREATMENT PLANT**	697	0	697		244
47	**TRANSM. & DISTRIBUTION**	3,802	0	3,802		0
48	**GENERAL PLANT**	3,764	0	3,764		0
49						
51	**TOTAL**	**12,134**	**0**	**12,134**		**244**
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**2.01%**	

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

Present Income - Interim / Final

Company: SSU / Martin / Lellant Heights
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:	2,551	1,269	3,820	See Notes	
2 REGULATORY ASSESSMENT FEES (RAFs) FINAL:	2,551	1,339	3,891		
3 PAYROLL TAXES:					
4 *(Adjustments)*					
5	0	1,834	1,834		
6	0	0	0		
7 TOTAL	0	1,834	1,834		
8 REAL ESTATE & PERSONAL PROPERTY TAXES:					
9 (Adjustments)					
10	3,252	0	3,252		
11	0	0	0		
12 TOTAL	3,252	0	3,252		
13 OTHER:					
14 (Adjustments)					
15	0	0	0		
16	0	0	0		
17 TOTAL	0	0	0		
18 TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	5,804	3,103	8,907		B-1 (W)
19 TOTAL TAXES OTHER (PRESENT INCOME) FINAL	5,804	3,173	8,977		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 / Lellani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

Line No.	(1) (PRESENT INCOME)	(2) 1991 INCOME TAXES (INTERIM) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) 1991 INCOME TAXES (FINAL) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year	(8) Supporting Schedules	(9) Recap Schedules
1	**PRE-TAX INCOME:**								
2	Operating Revenues	56,698	28,195	84,893	56,698	29,759	86,457	B-4 (W)	-
3	Less:								
4	Operation & Maintenance	47,224	(1,827)	45,398	47,224	6,116	53,340	B-5 (W)	-
5	Depreciation, net of CIAC Amort.	8,919	0	8,919	8,919	0	8,919	B-13 (W)	-
6	Amortization	0	0	0	0	0	0	B-18 (W)	-
7	Taxes Other Than Income	5,804	3,173	8,977	5,804	3,173	8,977	B-15 (W)	-
8	Pre Tax Operating Expenses	61,947	1,347	63,294	61,947	9,289	71,236	-	-
9	**TOTAL PRE-TAX INCOME**	(5,249)	26,848	21,599	(5,249)	20,470	15,221	-	-
10	**TAX COMPUTATION:**								
11	Pre Tax Operating Income	(5,249)	26,848	21,599	(5,249)	20,470	15,221	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	128,881	(2,085)	126,795	128,881	(1,093)	127,788	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	7,475	(121)	7,354	7,475	(63)	7,412	-	-
17	Total Taxable Income	(12,724)	26,969	14,245	(12,724)	20,533	7,809	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19	**SUBTOTAL INCOME TAXES**	(4,788)	10,148	5,360	(4,788)	7,727	2,939	-	-
20	Less:								
21	Parent Debt Adjustment	466	0	466	466	0	466	C-9 (W)	-
22	Investment Tax Credit	93	0	93	93	0	93	C-8 (W)	-
23	**TOTAL INCOME TAXES**	(5,346)	10,148	4,802	(5,346)	7,727	2,380	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Martin / Leilani Heights

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. (%)	2.01%	0.00%	2.01%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Leisure Lakes - 2401

Highlands County (SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Highlands / Leisure Lakes
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	205,096	(1,696)	203,400	A-5 (W)
2	Utility Land & Land Rights	1,836	0	1,836	A-5 (W)
3	Non-Used & Useful	(11,458)	0	(11,458)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(59,621)	(157)	(59,778)	A-9 (W)
6	CIAC	(99,000)	0	(99,000)	A-12 (W)
7	Accumulated Amortization of CIAC	33,452	0	33,452	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	(1,382)	0	(1,382)	C-7 (W)
12	Working Capital Allowance	3,700	518	4,218	A-17 (W)
13	**TOTAL WATER RATE BASE**	72,622	(1,335)	71,287	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Highlands / Leisure Lakes
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*	205,096	(1,696)	203,400	A-5 (W)
2 Utility Land & Land Rights	1,836	0	1,836	A-5 (W)
3 Non-Used & Useful	(11,458)	0	(11,458)	A-7 (W)
4 Construction Work in Progress	0	0	0	-
5 Accumulated Depreciation	(59,621)	(157)	(59,778)	A-9 (W)
6 CIAC	(99,000)	0	(99,000)	A-12 (W)
7 Accumulated Amortization of CIAC	33,452	0	33,452	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	(1,382)	0	(1,382)	C-7 (W)
12 Working Capital Allowance	3,700	(107)	3,593	A-17 (W)
13 **TOTAL WATER RATE BASE**	72,622	(1,960)	70,662	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Highlands / Leisure Lakes

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.	(3,124)	(268)	(1,696)	A-5 (W)
3					
4	2.				
5					
6					
7		(3,124)	(268)	(1,696)	
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.	151	151	151	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(615)	(308)	
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		151	(464)	(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 / Highlands / Leisure Lakes

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).	(107)	(107)	(107)	A-17 (W)
38					
39	2.				
40					
41					
42		(107)	(107)	(107)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	518	518	518	A-17 (W)
45					
46	2.				
47					
48					
49		518	518	518	
50					
51					
52	TOTAL WATER RATE BASE ADJUSTMENTS (Interim):	(3,080)	(839)	(1,960)	
53					
54					
55	TOTAL WATER RATE BASE ADJUSTMENTS (Final):	(2,455)	(214)	(1,335)	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

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 22916 ENDED 01/01/89**	167,516
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 / Highlands / Leisure Lakes

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	**1/1/89 BALANCE**	167,516
17	1989 Additions	8,244
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	8,244
21	**12/31/89 BALANCE**	175,760
22	1990 Additions (A/C 101)	10,410
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	10,410
27	**12/31/90 BALANCE**	186,170
28	1990 General Plant Reallocation Adjustments *	18,984
29	**12/31/90 ADJUSTED BALANCE**	205,154
30	1991 Additions (A/C 101)	3,556
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(268)
34	1991 Net Additions	3,288
35	**12/31/91 BALANCE**	208,442

* 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 / Highlands / Leisure Lakes

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	3,124	(2,856)	0	268	(3,124)	(268)	(0)	1,696	(1,696)	(0)
3	302.1 Franchises	0	298	0	298	0	0	298	149	0	149
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	550	0	0	550	0	0	550	550	0	550
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	26,649	0	0	26,649	0	0	26,649	26,649	0	26,649
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.	17,066	0	0	17,066	0	0	17,066	17,066	0	17,066
14	311.2 Pumping Equipment	18,742	0	0	18,742	0	0	18,742	18,742	0	18,742
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	8	0	8	0	0	8	4	0	4
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Eq.	13,668	0	0	13,668	0	0	13,668	13,668	0	13,668
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	2,387	0	0	2,387	0	0	2,387	2,387	0	2,387
24	330.4 Distr. Reservlors	0	0	0	0	0	0	0	0	0	0
25	331.4 Transm. & Distribution	59,293	0	0	59,293	0	0	59,293	59,293	0	59,293
26	333.4 Services	15,996	0	0	15,996	0	0	15,996	15,996	0	15,996
27	334.4 Meters & Meter Installation	12,171	3,352	0	15,523	0	0	15,523	13,847	0	13,847
28	335.4 Hydrants	10,925	798	0	11,723	0	0	11,723	11,324	0	11,324
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	1,303	(43)	0	1,260	0	0	1,260	1,282	0	1,282
32	304.5 Structures & Improvements	6,286	155	0	6,442	0	0	6,442	6,364	0	6,364
33	340.5 Office Furniture & Equipme	3,239	53	0	3,292	0	0	3,292	3,265	0	3,265
34	340.51 Computer Equipment	4,270	1,550	0	5,820	0	0	5,820	5,045	0	5,045
35	341.5 Transportation Equipment	4,176	322	0	4,498	0	0	4,498	4,337	0	4,337
36	342.5 Stores Equipment	32	8	0	39	0	0	39	35	0	35
37	343.5 Tools, Shop & Garage	1,659	(31)	0	1,628	0	0	1,628	1,643	0	1,643
38	344.5 Laboratory Equipment	352	25	0	376	0	0	376	364	0	364
39	345.5 Power Operated Equipment	2,239	(193)	0	2,046	0	0	2,046	2,142	0	2,142
40	346.5 Communication Equipment	650	51	0	702	0	0	702	676	0	676
41	347.5 Miscellaneous Equipment	203	52	0	255	0	0	255	229	0	229
42	348.5 Other Tangible Plant	175	9	0	183	0	0	183	179	0	179
43											
44	**INTANGIBLE PLANT**	3,124	(2,559)	0	565	(3,124)	(268)	297	1,845	(1,696)	149
45	**SUPPLY & PUMPING**	63,007	0	0	63,007	0	0	63,007	63,007	0	63,007
46	**WATER TREATMENT PLANT**	13,668	8	0	13,676	0	0	13,676	13,672	0	13,672
47	**TRANSM. & DISTRIBUTION**	100,772	4,149	0	104,921	0	0	104,921	102,847	0	102,847
48	**GENERAL PLANT**	24,583	1,957	0	26,540	0	0	26,540	25,562	0	25,562
49											
50	**TOTAL PLANT IN SERVICE**	205,154	3,556	0	208,710	(3,124)	(268)	208,442	206,932	(1,696)	205,236
51	**LAND & LAND RIGHTS**	1,853	(36)	0	1,818	0	0	1,818	1,836	0	1,836
52	**TOTAL PIS LESS LAND**	203,301	3,591	0	206,892	(3,124)	(268)	206,624	205,096	(1,696)	203,400

*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 / Highlands / Leisure Lakes

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	149	0	0	149	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	550	0	0	550	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	26,649	0	0	26,649	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.	17,066	0	0	17,066	0%	0
14 311.2 Pumping Equipment	18,742	0	0	18,742	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0	0%	0
16 **WATER TREATMENT PLANT**						
17 303.3 Land & Land Rights	4	0	0	4	0%	0
18 304.3 Structures & Improvements	0	0	0	0	0%	0
19 320.3 Water Treatment Eq.	13,668	0	0	13,668	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	2,387	0	0	2,387	0%	0
24 330.4 Distr. Reservoirs	0	0	0	0	0%	0
25 331.4 Transm. & Distribution	59,293	0	0	59,293	25%	14,823
26 333.4 Services	15,996	0	0	15,996	0%	0
27 334.4 Meters & Meter Insallation	13,847	0	0	13,847	0%	0
28 335.4 Hydrants	11,324	0	0	11,324	0%	0
29 339.4 Other Plant & Misc.	0	0	0	0	0%	0
30 **GENERAL PLANT**						
31 303.5 Land & Land Rights	1,282	0	0	1,282	0%	0
32 304.5 Structures & Improvements	6,364	0	0	6,364	0%	0
33 340.5 Office Furniture & Equipment	3,265	0	0	3,265	0%	0
34 340.51 Computer Equipment	5,045	0	0	5,045	0%	0
35 341.5 Transportation Equipment	4,337	0	0	4,337	0%	0
36 342.5 Stores Equipment	35	0	0	35	0%	0
37 343.5 Tools, Shop & Garage	1,643	0	0	1,643	0%	0
38 344.5 Laboratory Equipment	364	0	0	364	0%	0
39 345.5 Power Operated Equipment	2,142	0	0	2,142	0%	0
40 346.5 Communication Equipment	676	0	0	676	0%	0
41 347.5 Miscellaneous Equipment	229	0	0	229	0%	0
42 348.5 Other Tangible Plant	179	0	0	179	0%	0
43						
44 **INTANGIBLE PLANT**	149	0	0	149		0
45 **SUPPLY & PUMPING**	63,007	0	0	63,007		0
46 **WATER TREATMENT PLANT**	13,672	0	0	13,672		0
47 **TRANSM. & DISTRIBUTION**	102,847	0	0	102,847		14,823
48 **GENERAL PLANT**	25,562	0	0	25,562		0
49						
50 **TOTAL PLANT IN SERVICE**	205,236	0	0	205,236		14,823
51 **LAND & LAND RIGHTS**	1,836	0	0	1,836		0
52 **TOTAL PIS LESS LAND**	203,400	0	0	203,400		14,823
53	Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =				7.22%	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

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

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	14,823	0	14,823	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(3,365)	0	(3,365)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 TOTAL WATER NON-USED AND USEFUL	11,458	0	11,458	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

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 22916 ENDED 01/01/89**	35,945
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 / Highlands / Leisure Lakes

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	**1/1/89 BALANCE**	35,945
17	1989 Additions	5,939
18	1989 Retirements	0
19	1989 Adjustments	0
20	*1989 Net Additions*	5,939
21	**12/31/89 BALANCE**	41,884
22	1990 Additions	7,225
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	7,225
26	**12/31/90 BALANCE**	49,109
27	1990 General Plant Reallocation Adjustments *	6,288
28	**12/31/90 ADJUSTED BALANCE**	55,398
29	*1991 Additions*	8,447
30	1991 Retirements	0
31	1991 Adjustments	464
32	1991 Net Additions	8,912
33	**12/31/91 BALANCE**	64,309

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Highlands / Leisure Lakes
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	151	(0)	151	(151)	(151)	0	151	(151)	0
3 302.1 Franchises	0	4	4	0	0	4	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	3,085	0	3,085	0	0	3,085	3,085	0	3,085
8 305.2 Collect. & Impound.	1,851	0	1,851	0	0	1,851	1,851	0	1,851
9 306.2 Lake, River & Other	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs	8,127	888	9,016	0	0	9,016	8,571	0	8,571
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.	5,249	853	6,102	0	0	6,102	5,676	0	5,676
14 311.2 Pumping Equipment	3,805	937	4,742	0	0	4,742	4,274	0	4,274
15 339.2 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
16 **WATER TREATMENT PLANT**									
17 303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0
19 320.3 Water Treatment Eq.	1,823	621	2,444	0	0	2,444	2,134	0	2,134
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	36	72	109	0	0	109	72	0	72
24 330.4 Distr. Reservlors	0	0	0	0	0	0	0	0	0
25 331.4 Transm. & Distribution	12,770	1,379	14,149	0	0	14,149	13,459	0	13,459
26 333.4 Services	4,185	400	4,585	0	0	4,585	4,385	0	4,385
27 334.4 Meters & Meter Insallation	3,415	692	4,107	0	0	4,107	3,761	0	3,761
28 335.4 Hydrants	2,861	252	3,112	0	0	3,112	2,987	0	2,987
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	831	159	990	0	0	990	911	0	911
33 340.5 Office Furniture & Equipment	1,045	218	1,263	0	0	1,263	1,154	0	1,154
34 340.51 Computer Equipment	536	841	1,377	0	615	1,992	956	308	1,264
35 341.5 Transportation Equipment	2,641	723	3,364	0	0	3,364	3,003	0	3,003
36 342.5 Stores Equipment	10	2	12	0	0	12	11	0	11
37 343.5 Tools, Shop & Garage	750	103	853	0	0	853	801	0	801
38 344.5 Laboratory Equipment	157	24	181	0	0	181	169	0	169
39 345.5 Power Operated Equipment	1,712	179	1,890	0	0	1,890	1,801	0	1,801
40 346.5 Communication Equipment	250	68	318	0	0	318	284	0	284
41 347.5 Miscellaneous Equipment	36	15	51	0	0	51	43	0	43
42 348.5 Other Tangible Plant	71	18	89	0	0	89	80	0	80
43									
44 **INTANGIBLE PLANT**	151	4	155	(151)	(151)	4	153	(151)	2
45 **SUPPLY & PUMPING**	22,117	2,679	24,796	0	0	24,796	23,457	0	23,457
46 **WATER TREATMENT PLANT**	1,823	621	2,444	0	0	2,444	2,134	0	2,134
47 **TRANSM. & DISTRIBUTION**	23,267	2,795	26,062	0	0	26,062	24,664	0	24,664
48 **GENERAL PLANT**	8,039	2,349	10,388	0	615	11,003	9,213	308	9,521
49									
50 **TOTAL WATER ACCUM. DEP.**	55,398	8,447	63,845	(151)	464	64,309	59,621	157	59,778

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Highlands / Leisure Lakes

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	3,085	0	3,085	0%	0
8 305.2 Collect. & Impound.	1,851	0	1,851	0%	0
9 306.2 Lake, River & Other	0	0	0	0%	0
10 307.2 Wells & Springs	8,571	0	8,571	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.	5,676	0	5,676	0%	0
14 311.2 Pumping Equipment	4,274	0	4,274	0%	0
15 339.2 Other Plant & Misc.	0	0	0	0%	0
16 **WATER TREATMENT PLANT**					
17 303.3 Land & Land Rights	0	0	0	0%	0
18 304.3 Structures & Improvements	0	0	0	0%	0
19 320.3 Water Treatment Eq.	2,134	0	2,134	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	72	0	72	0%	0
24 330.4 Distr. Reservlors	0	0	0	0%	0
25 331.4 Transm. & Distribution	13,459	0	13,459	25%	3,365
26 333.4 Services	4,385	0	4,385	0%	0
27 334.4 Meters & Meter Insallation	3,761	0	3,761	0%	0
28 335.4 Hydrants	2,987	0	2,987	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	911	0	911	0%	0
33 340.5 Office Furniture & Equipment	1,154	0	1,154	0%	0
34 340.51 Computer Equipment	1,264	0	1,264	0%	0
35 341.5 Transportation Equipment	3,003	0	3,003	0%	0
36 342.5 Stores Equipment	11	0	11	0%	0
37 343.5 Tools, Shop & Garage	801	0	801	0%	0
38 344.5 Laboratory Equipment	169	0	169	0%	0
39 345.5 Power Operated Equipment	1,801	0	1,801	0%	0
40 346.5 Communication Equipment	284	0	284	0%	0
41 347.5 Miscellaneous Equipment	43	0	43	0%	0
42 348.5 Other Tangible Plant	80	0	80	0%	0
43					
44 **INTANGIBLE PLANT**	2	0	2		0
45 **SUPPLY & PUMPING**	23,457	0	23,457		0
46 **WATER TREATMENT PLANT**	2,134	0	2,134		0
47 **TRANSM. & DISTRIBUTION**	24,664	0	24,664		3,365
48 **GENERAL PLANT**	9,521	0	9,521		0
49					
50 TOTAL	59,778	0	59,778		3,365
51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =				5.63%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

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 22916 ENDED 01/01/89**	93,595
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 / Highlands / Leisure Lakes

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	**1/1/89 BALANCE**	93,595
17	1989 Additions	3,220
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,220
21	**12/31/89 BALANCE**	96,815
22	1990 Additions	2,070
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,070
26	**12/31/90 BALANCE**	98,885
27	1991 Additions	230
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	230
31	**12/31/91 BALANCE**	99,115

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

Company: SSU / Highlands / Leisure Lakes
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	96,815	0	96,815	0	0	96,815	96,815	0	96,815
3	Meter Installation Fees	2,070	230	2,300	0	0	2,300	2,185	0	2,185
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**	**98,885**	**230**	**99,115**	**0**	**0**	**99,115**	**99,000**	**0**	**99,000**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

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 22916 ENDED 01/01/89**	26,994
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 / Highlands / Leisure Lakes

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	**1/1/89 BALANCE**	26,994
17	1989 Additions	2,975
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,975
21	**12/31/89 BALANCE**	29,969
22	1990 Additions	2,299
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,299
26	**12/31/90 BALANCE**	32,268
27	1991 Additions	2,368
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,368
31	**12/31/91 BALANCE**	34,636

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: SSU / Highlands / Leisure Lakes

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	26,994	0	26,994	0	0	26,994	26,994	0	26,994
2 Line/Main Extension Fees	5,223	2,258	7,481	0	0	7,481	6,352	0	6,352
3 Meter Installation Fees	52	109	161	0	0	161	106	0	106
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**	32,268	2,368	34,636	0	0	34,636	33,452	0	33,452

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Highlands / Leisure Lakes

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 / Highlands / Leisure Lakes

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 / Highlands / Leisure Lakes

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 / Highlands / Leisure Lakes
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	29,597	(855)	28,741	29,597	4,145	33,742	B-1 (W)
2 Divided by	8	8	8	8	8	8	
3 **TOTAL WORKING CAPITAL ALLOWANCE**	3,700	(107)	3,593	3,700	518	4,218	

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	14,722,459
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 / Highlands / Leisure Lakes

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 - %	7.22%	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 - %	5.63%	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

Leisure Lakes - 2401

Highlands County (SSU)

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

Company: SSU / Highlands / Leisure Lakes
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	28,636	590	29,226	24,026	53,252	82.21%	B-4, B-3 (W)
3 Other Revenues	30	15	45	0	45		B-4 (W)
4 **TOTAL OPERATING REVENUES**	28,666	605	29,271	24,026	53,297		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	29,597	4,145	33,742	0	33,742		B-5 (W)
6 Depreciation, net of CIAC Amort.	5,735	0	5,735	0	5,735		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	2,139	712	2,851	1,081	3,932		B-15, B-3 (W)
9 Provision For Income Taxes	(5,423)	(1,571)	(6,994)	8,634	1,640		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	32,047	3,286	35,334	9,715	45,049		
11 **NET OPERATING INCOME:**	(3,382)	(2,681)	(6,063)	14,311	8,248		
12 **RATE BASE**	72,622		71,287		71,287		A-1 (W)
13 **RATE OF RETURN**	-4.66%		-8.50%		11.57%		D-1 (W)

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

Company: SSU / Highlands / Leisure Lakes
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	28,636	590	29,226	18,338	47,564	62.75%	B-4, B-3 (W)
3	Other Revenues	30	0	30	0	30		B-4 (W)
4	**TOTAL OPERATING REVENUES**	28,666	590	29,256	18,338	47,594		B-4, B-3 (W)
	OPERATING EXPENSES:							
5	Operation & Maintenance	29,597	(855)	28,741	0	28,741		B-5 (W)
6	Depreciation, net of CIAC Amort.	5,735	0	5,735	0	5,735		B-13 (W)
7	Amortization	0	0	0	0	0		B-18 (W)
8	Taxes Other Than Income	2,139	711	2,850	825	3,675		B-15, B-3 (W)
9	Provision For Income Taxes	(5,423)	319	(5,104)	6,590	1,486		B-16, B-3 (W)
10	**TOTAL OPERATING EXPENSES**	32,047	175	32,222	7,415	39,637		
11	**NET OPERATING INCOME:**	(3,382)	415	(2,966)	10,923	7,957		
12	**RATE BASE**	72,622		70,662		70,662		A-1 (W)
13	**RATE OF RETURN**	-4.66%		-4.20%		11.26%		D-1 (W)

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

Company: SSU / Highlands / Leisure Lakes
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	70,662		71,287		A-1 (W)	-
5	Required Income (L3 x L4)	7,957		8,248		-	-
6	Adjusted Income under Present Rates	(2,966)		(6,063)		B-1 (W)	-
7	Income Deficiency (L5 - L6)	10,923		14,311		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	Revenue Adjustment before RAF (L7 / L8)	17,513		22,945		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	18,339		24,026		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	17,513		22,945		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	6,590		8,634		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	825		1,081		-	B-1 (W)
18	**NET OPERATING INCOME ADJUSTMENT**						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	10,923		14,311			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 / Highlands / Leisure Lakes

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.	590	605	B-4 (W)
3				
4	2.			
5				
6				
7		590	605	
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.	(855)	(855)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,070	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		228	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		407	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(32)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		1,119	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		2,209	B-5 (W)
22				
23				
24		(855)	4,145	
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.	27	27	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	684	684	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		711	712	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	319	(1,571)	B-16 (W)
48				
49	2.			
50				
51				
52		319	(1,571)	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	415	(2,681)	

PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Highlands / Leisure Lakes
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	28,128	0	
4 461.2 Metered - Commercial	438	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**	28,565	661	29,226
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	71	0	
16 **SUBTOTAL OTHER WATER SALES**	71	(71)	0
17 **TOTAL WATER SALES**	28,636	590	29,226
18 **OTHER WATER REVENUES:**			
19 470 Forfeited Discounts	0	0	
20 471 Misc. Service Revenues	30	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**	30	15	45
25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	28,666	590	29,256
26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	28,666	605	29,271

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 / Highlands / Leisure Lakes

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No. Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1 601 Salaries & Wages - Employees	7,932	703	8,635	1,083	54	1,137	1,717	267	1,984	5,132	381	5,513
2 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3 604 Employee Pensions & Benefits	2,626	1,208	3,835	276	(62)	214	492	(138)	354	1,858	1,408	3,267
4 610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5 615 Purchased Power	1,134	9	1,142	1,046	0	1,046	0	7	7	88	1	89
6 616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7 618 Chemicals	1,390	50	1,440	1,390	50	1,440	0	0	0	0	0	0
8 620 Materials and Supplies	5,285	228	5,514	4,844	176	5,020	16	28	45	425	24	449
9 631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10 632 Contractual Services - Acct.	413	17	430	0	0	0	0	0	0	413	17	430
11 633 Contractual Services - Legal	168	10	178	0	0	0	0	0	0	168	10	178
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13 635 Contractual Services - Other	7,206	268	7,474	7,006	254	7,260	0	0	0	200	14	214
14 641 Rental of Building/Real Prop.	80	40	120	0	0	0	0	0	0	80	40	120
15 642 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3
16 650 Transportation Expense	16	13	29	11	0	12	3	11	14	2	1	4
17 656 Insurance - Vehicle	243	41	285	0	0	0	0	0	0	243	41	285
18 657 Insurance - General Liability	283	31	315	0	0	0	0	0	0	283	31	315
19 658 Insurance - Workman's Comp.	5	273	278	0	38	38	0	61	61	5	174	179
20 659 Insurance - Other	166	7	173	0	0	0	0	0	0	166	7	173
21 660 Advertising Expense	17	1	19	0	0	0	0	0	0	17	1	19
22 666 Reg. Comm. Exp. - Rate Case Amort.	0	1,070	1,070	0	0	0	0	0	0	0	1,070	1,070
23 667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24 670 Bad Debt Expense	445	29	474	0	0	0	445	29	474	0	0	0
25 675 Miscellaneous Expenses	2,183	146	2,329	0	0	0	3	10	14	2,179	136	2,315
26 TOTAL WATER O&M EXPENSES	29,597	4,145	33,742	15,656	511	16,167	2,676	277	2,953	11,265	3,358	14,622
27 Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28 601 Salaries & Wages - Employees	7,932	703	8,635	1,083	54	1,137	1,717	267	1,984	5,132	381	5,513
29 603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30 604 Employee Pensions & Benefits	2,626	1,208	3,835	276	(62)	214	492	(138)	354	1,858	1,408	3,267
31 TOTAL WATER LABOR COSTS	10,558	1,911	12,469	1,359	(8)	1,351	2,209	130	2,338	6,990	1,790	8,780

0801

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

Company: SSU / Highlands / Leisure Lakes

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 - .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	7,932	0	7,932	1,083	0	1,083	1,717	0	1,717	5,132	0	5,132
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,626	(1,116)	1,510	276	(70)	206	492	(165)	327	1,858	(881)	977
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,134	0	1,134	1,046	0	1,046	0	0	0	88	0	88
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,390	0	1,390	1,390	0	1,390	0	0	0	0	0	0
8	620 Materials and Supplies	5,285	0	5,285	4,844	0	4,844	16	0	16	425	0	425
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	413	0	413	0	0	0	0	0	0	413	0	413
11	633 Contractual Services - Legal	168	0	168	0	0	0	0	0	0	168	0	168
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	7,206	0	7,206	7,006	0	7,006	0	0	0	200	0	200
14	641 Rental of Building/Real Prop.	80	0	80	0	0	0	0	0	0	80	0	80
15	642 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3
16	650 Transportation Expense	16	0	16	11	0	11	3	0	3	2	0	2
17	656 Insurance - Vehicle	243	0	243	0	0	0	0	0	0	243	0	243
18	657 Insurance - General Liability	283	0	283	0	0	0	0	0	0	283	0	283
19	658 Insurance - Workman's Comp.	5	261	267	0	36	36	0	58	58	5	167	172
20	659 Insurance - Other	166	0	166	0	0	0	0	0	0	166	0	166
21	660 Advertising Expense	17	0	17	0	0	0	0	0	0	17	0	17
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	445	0	445	0	0	0	445	0	445	0	0	0
25	675 Miscellaneous Expenses	2,183	0	2,183	0	0	0	3	0	3	2,179	0	2,179
26	**TOTAL WATER O&M EXPENSES**	**29,597**	**(855)**	**28,741**	**15,656**	**(33)**	**15,623**	**2,676**	**(107)**	**2,568**	**11,265**	**(714)**	**10,550**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	7,932	0	7,932	1,083	0	1,083	1,717	0	1,717	5,132	0	5,132
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	2,626	(1,116)	1,510	276	(70)	206	492	(165)	327	1,858	(881)	977
31	**TOTAL WATER LABOR COSTS**	**10,558**	**(1,116)**	**9,442**	**1,359**	**(70)**	**1,289**	**2,209**	**(165)**	**2,043**	**6,990**	**(881)**	**6,109**

0802

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Highlands / Leisure Lakes
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	664	1,086	608	557	761	543	736	563	553	592	549	719	7,932	0	7,932	703	8,635
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	191	346	207	191	244	188	241	193	191	202	187	245	2,626	(1,116)	1,510	1,208	3,835
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	113	103	131	117	105	96	76	69	71	86	72	94	1,134	0	1,134	9	1,142
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	150	150	150	150	150	150	150	0	0	170	170	0	1,390	0	1,390	50	1,440
8	620.1-8 Materials and Supplies	153	441	483	482	128	313	539	1,304	37	541	819	45	5,285	0	5,285	228	5,514
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.	30	35	33	34	35	34	36	32	35	36	31	42	413	0	413	17	430
11	633.1-8 Contractual Services - Legal	12	14	14	14	14	14	15	13	14	15	13	17	168	0	168	10	178
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	570	572	856	572	572	762	573	571	250	1,085	570	253	7,206	0	7,206	269	7,474
14	641.1-8 Rental of Building/Real Prop.	6	7	6	7	7	7	7	6	7	7	6	8	80	0	80	40	120
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	(2)	3	1	0	5	2	1	0	2	2	1	1	16	0	16	13	29
17	656.1-8 Insurance - Vehicle	17	21	20	20	21	20	21	19	21	21	18	25	243	0	243	41	285
18	657.1-8 Insurance - General Liability	20	24	23	23	24	23	25	22	24	25	21	29	283	0	283	31	315
19	658.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	5	261	267	273	278
20	659.1-8 Insurance - Other	12	14	13	14	14	14	14	13	14	14	13	17	166	0	166	7	173
21	660.1-8 Advertising Expense	1	1	1	1	1	1	2	1	1	2	1	2	17	0	17	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	1,070	1,070
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	24	36	44	36	38	31	35	38	31	37	42	52	445	0	445	29	474
25	675.1-8 Miscellaneous Expenses	157	186	176	178	184	180	190	171	184	191	165	220	2,183	0	2,183	146	2,329
26	TOTAL WATER O&M EXPENSES	2,119	3,041	2,768	2,395	2,305	2,379	2,660	3,019	1,436	3,026	2,679	1,769	29,597	(855)	28,741	4,145	33,742

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	7,932	703	8,635
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	2,626	1,208	3,835
31	TOTAL WATER LABOR COSTS	10,558	1,911	12,469

0803

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

Company: SSU / Highlands / Leisure Lakes
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	202	509	23	0	180	1	155	14	0	0	(0)	0	1,063	0	1,063	54	1,137
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	30	147	9	0	45	0	41	5	0	(1)	0	(0)	278	(70)	206	(62)	214
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	107	96	124	109	98	89	69	62	64	78	65	85	1,046	0	1,046	0	1,046
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	150	150	150	150	150	150	150	0	0	170	170	0	1,390	0	1,390	50	1,440
8	620.1-6 Materials and Supplies	121	403	447	446	91	277	501	1,270	0	503	785	0	4,844	0	4,844	176	5,020
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	555	555	840	555	555	745	555	555	233	1,068	555	233	7,006	0	7,006	254	7,260
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	(2)	3	0	0	5	1	0	0	-2	1	1	0	11	0	11	0	12
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	36	36	38	38
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	1,163	1,863	1,593	1,261	1,123	1,264	1,471	1,906	299	1,819	1,576	318	15,656	(33)	15,623	511	16,167

27	Total Labor	Total Labor	Adjustments	Total Adj. Labor
28	601.1-6 Salaries & Wages - Employees	1,083	54	1,137
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	276	(62)	214
31	TOTAL WATER DIRECT LABOR COSTS	1,359	(8)	1,351

0804

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

Company: SSU / Highlands / Leisure Lakes
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	94	140	172	138	148	118	135	147	120	143	162	201	1,717	0	1,717	267	1,984
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	27	40	49	40	42	34	39	42	34	41	46	58	492	(165)	327	(138)	354
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	7	7
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	16	0	16	28	45
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	58	58	61	61
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	24	36	44	36	38	31	35	38	31	37	42	52	445	0	445	29	474
25	675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	10	14
26	TOTAL WATER CUSTOMER ACCOUNTS	146	218	268	216	230	184	210	229	187	223	253	313	2,676	(107)	2,568	277	2,953

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.7 Salaries & Wages - Employees	1,717	267	1,984
29	603.7 Salaries & Wages - Officers, Etc.	0	0	0
30	604.7 Employee Pensions & Benefits	492	(138)	354
31	TOTAL WATER CUST ACCTS LABOR COSTS	2,209	130	2,338

0805

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

Company: SSU / Highlands / Leisure Lakes
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	369	437	413	419	434	424	446	403	433	448	387	518	5,132	0	5,132	381	5,513
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	134	158	150	152	157	154	162	146	157	162	140	188	1,858	(881)	977	1,408	3,267
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	6	8	7	7	7	7	8	7	7	8	7	9	88	0	88	1	89
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	31	36	34	35	36	35	37	33	36	37	32	43	425	0	425	24	449
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.	30	35	33	34	35	34	36	32	35	36	31	42	413	0	413	17	430
11	633.8 Contractual Services - Legal	12	14	14	14	14	14	15	13	14	15	13	17	168	0	168	10	178
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	14	17	16	16	17	17	17	16	17	18	15	20	200	0	200	14	214
14	641.8 Rental of Building/Real Prop.	6	7	6	7	7	7	7	6	7	7	6	8	80	0	80	40	120
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	17	21	20	20	21	20	21	19	21	21	18	25	243	0	243	41	285
18	657.8 Insurance - General Liability	20	24	23	23	24	23	25	22	24	25	21	29	283	0	283	31	315
19	658.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	5	167	172	174	179
20	659.8 Insurance - Other	12	14	13	14	14	14	14	13	14	14	13	17	166	0	166	7	173
21	660.8 Advertising Expense	1	1	1	1	1	1	2	1	1	2	1	2	17	0	17	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	1,070	1,070
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	157	186	175	178	184	180	189	171	184	190	165	220	2,179	0	2,179	136	2,315
26	TOTAL WATER A&G EXPENSES	810	960	907	919	952	932	979	884	951	984	850	1,138	11,265	(714)	10,550	3,358	14,622

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	5,132	381	5,513
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	1,858	1,408	3,267
31	TOTAL WATER A&G LABOR COSTS	6,990	1,790	8,780

9080

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

Company: SSU / Highlands / Leisure Lakes

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	7,932	0	7,932	7,932	0	0	125	199	(32)	8,223	411	0	703	8,635
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	2,626	(1,116)	1,510	2,626	(1,116)	0	33	26	0	1,569	57	2,209	1,208	3,835
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	1,134	0	1,134	1,134	0	0	1	7	0	1,142	0	0	9	1,142
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	1,390	0	1,390	1,390	0	0	0	0	0	1,390	50	0	50	1,440
8 620.1-8 Materials and Supplies	5,285	0	5,285	5,285	0	0	6	30	0	5,321	193	0	228	5,514
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.	413	0	413	413	0	0	2	0	0	415	15	0	17	430
11 633.1-8 Contractual Services - Legal	168	0	168	168	0	0	4	0	0	172	6	0	10	178
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	7,206	0	7,206	7,206	0	0	6	0	0	7,212	262	0	268	7,474
14 641.1-8 Rental of Building/Real Prop.	80	0	80	80	0	0	0	35	0	115	4	0	40	120
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	16	0	16	16	0	0	1	11	0	28	1	0	13	29
17 656.1-8 Insurance - Vehicle	243	0	243	243	0	0	6	25	0	275	10	0	41	285
18 657.1-8 Insurance - General Liability	283	0	283	283	0	0	6	14	0	304	11	0	31	315
19 658.1-8 Insurance - Workman's Comp.	5	261	267	5	261	0	0	2	0	268	10	0	273	278
20 659.1-8 Insurance - Other	166	0	166	166	0	0	1	0	0	167	6	0	7	173
21 660.1-8 Advertising Expense	17	0	17	17	0	0	1	0	0	18	1	0	1	19
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,070	0	0	0	1,070	0	0	1,070	1,070
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	445	0	445	445	0	0	0	29	0	474	0	0	29	474
25 675.1-8 Miscellaneous Expenses	2,183	0	2,183	2,183	0	0	35	29	0	2,247	82	0	146	2,329
26 TOTAL WATER O&M EXPENSES	29,597	(855)	28,741	29,597	(855)	1,070	228	407	(32)	30,414	1,119	2,209	4,145	33,742

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.

0807

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: SSU / Highlands / Leisure Lakes

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	1,083		1,083	1,083						1,083	54		54	1,137
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	276	(70)	206	276	(70)					206	7		(62)	214
4 610.1-6 Purchased Water	0		0	0						0			0	0
5 615.1-6 Purchased Power	1,046		1,046	1,046						1,046			0	1,046
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	1,390		1,390	1,390						1,390	50		50	1,440
8 620.1-6 Materials and Supplies	4,844		4,844	4,844						4,844	176		176	5,020
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	7,006		7,006	7,006						7,006	254		254	7,260
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	11		11	11						11	0		0	12
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	36	36	0	36					36	1		38	36
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	15,656	(33)	15,623	15,656	(33)	0	0	0	0	15,623	544	0	511	16,167

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.

0808

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

Company: SSU / Highlands / Leisure Lakes

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	1,717		1,717	1,717				190	(17)	1,890	94		267	1,984
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	492	(165)	327	492	(165)			15		342	12		(138)	354
4 610.7 Purchased Water	0		0	0				0		0			0	0
5 615.7 Purchased Power	0		0	0				7		7			7	7
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	16		16	16				27		43	2		28	45
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		13	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	58	58	0	58			1		59	2		61	61
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	445		445	445				29		474			29	474
25 675.7 Miscellaneous Expenses	3		3	3				10		13	0		10	14
26 TOTAL WATER CUST ACCT EXPENSES	2,676	(107)	2,568	2,676	(107)	0	0	289	(17)	2,841	112	0	277	2,953

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).
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Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

6080

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

Company: SSU / Highlands / Leisure Lakes

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	5,132		5,132	5,132			125	9	(15)	5,251	263		381	5,513
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	1,858	(881)	977	1,858	(881)		33	11		1,021	37	2,209	1,408	3,267
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	88		88	88			1	0		89			1	89
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	425		425	425			6	3		433	16		24	449
9	631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10	632.8 Contractual Services - Acct.	413		413	413			2	0		415	15		17	430
11	633.8 Contractual Services - Legal	168		168	168			4	0		172	6		10	178
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	200		200	200			6	0		207	7		14	214
14	641.8 Rental of Building/Real Prop.	80		80	80			0	35		115	4		40	120
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		3	0		1	4
17	656.8 Insurance - Vehicle	243		243	243			6	25		275	10		41	285
18	657.8 Insurance - General Liability	263		263	263			6	14		304	11		31	315
19	658.8 Insurance - Workman's Comp.	5	167	172	5	167		0	0		173	6		174	179
20	659.8 Insurance - Other	166		166	166			1	0		167	6		7	173
21	660.8 Advertising Expense	17		17	17			1	0		18	1		1	18
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,070	0	0		1,070			1,070	1,070
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	2,179		2,179	2,179			35	19		2,234	81		136	2,315
26	TOTAL WATER A&G EXPENSES	11,265	(714)	10,550	11,265	(714)	1,070	228	116	(15)	11,950	484	2,209	3,358	14,622

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (5): 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.

0810

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

Company: SSU / Highlands / Leisure Lakes

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-8 Salaries & Wages - Employees	3,751		7,932	4,181	111.45%	4,392	3,539	80.58%
2	603.1-8 Salaries & Wages - Officers, Etc.	211		0	(211)	-100.00%	247	(247)	-100.00%
3	604.1-8 Employee Pensions & Benefits	1,191		1,510	319	26.80%	1,395	116	8.29%
4	610.1-8 Purchased Water	0		0	0	N.A.	0	0	N.A.
5	615.1-8 Purchased Power	916		1,134	218	23.78%	1,073	61	5.71%
6	616.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	590		1,390	800	135.59%	691	699	101.20%
8	620.1-8 Materials and Supplies	1,504		5,285	3,781	251.42%	1,761	3,524	200.11%
9	631.1-8 Contractual Services - Engr.	5		1	(4)	-83.21%	6	(5)	-85.66%
10	632.1-8 Contractual Services - Acct.	410		413	3	0.64%	480	(67)	-14.05%
11	633.1-8 Contractual Services - Legal	62		168	106	170.62%	73	95	131.11%
12	634.1-8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	14	(14)	-100.00%
13	635.1-8 Contractual Services - Other	11,891		7,206	(4,685)	-39.40%	13,924	(6,718)	-48.25%
14	641.1-8 Rental of Building/Real Prop.	65		80	15	23.06%	76	4	5.10%
15	642.1-8 Rental of Equipment	24		3	(21)	-87.36%	28	(25)	-89.20%
16	650.1-8 Transportation Expense	113		16	(97)	-85.69%	132	(116)	-87.78%
17	656.1-8 Insurance - Vehicle	385		243	(142)	-36.79%	451	(207)	-46.02%
18	657.1-8 Insurance - General Liability	398		283	(115)	-28.84%	466	(183)	-39.23%
19	658.1-8 Insurance - Workman's Comp.	381		267	(114)	-30.05%	446	(180)	-40.26%
20	659.1-8 Insurance - Other	129		166	37	28.56%	151	15	9.79%
21	660.1-8 Advertising Expense	10		17	7	74.86%	12	6	49.33%
22	666.1-8 Reg. Comm. Exp. - Rate Case Amort.	6		0	(6)	-100.00%	7	(7)	-100.00%
23	667.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.1-8 Bad Debt Expense	253		445	192	75.77%	298	148	50.10%
25	675.1-8 Miscellaneous Expenses	2,583		2,183	(400)	-15.50%	3,025	(842)	-27.84%
26	**TOTAL WATER O&M EXPENSES**	**24,891**		**28,741**	**3,850**	**15.47%**	**28,147**	**(405)**	**-1.39%**
27	**SUBTOTAL (less accts. 666 & 667)**	**24,884**		**28,741**	**3,857**	**15.50%**	**28,138**	**(397)**	**-1.38%**
28	**Average ERC's**	**227**		**242**	**15**	**6.61%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**17.10%**			

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 / Highlands / Leisure Lakes

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

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

FPSC

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.1-6 Salaries & Wages - Employees	(6)		1,083	1,089	-18151.67%	(7)	1,090	-15516.02%
2	603.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.1-6 Employee Pensions & Benefits			206	206	N.A.	0	206	N.A.
4	610.1-6 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.1-6 Purchased Power	848		1,046	198	23.30%	993	53	5.30%
6	616.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	590		1,390	800	135.59%	691	699	101.20%
8	620.1-6 Materials and Supplies	1,283		4,844	3,561	277.57%	1,502	3,342	222.44%
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	10,898		7,006	(3,892)	-35.71%	12,761	(5,755)	-45.10%
14	641.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
15	642.1-6 Rental of Equipment	2		0	(2)	-100.00%	2	(2)	-100.00%
16	650.1-6 Transportation Expense	48		11	(37)	-76.29%	56	(45)	-79.75%
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.			36	36	N.A.	0	36	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	51		0	(51)	-100.00%	60	(60)	-100.00%
26	TOTAL WATER O&M EXPENSES	13,714		15,823	1,909	13.92%	16,059	(436)	-2.71%
27	SUBTOTAL (less accts. 666 & 667)	13,714		15,823	1,909	13.92%	16,059	(436)	-2.79%
28	Average ERC's	227		242	15	6.61%			
29	Average Consumer Price Index - U	124.0		136.2	12	9.84%			
30				Compounded Multiplier =		17.10%			

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 / Highlands / Leisure Lakes

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.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.7	Salaries & Wages - Employees	1,069		1,717	648	60.58%	1,252	465	37.14%
2	603.7	Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7	Employee Pensions & Benefits			327	327	N.A.	0	327	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	205		16	(189)	-91.95%	240	(224)	-93.13%
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	689		0	(689)	-99.99%	807	(807)	-99.99%
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.			58	58	N.A.	0	58	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	253		445	192	75.77%	296	148	50.10%
25	675.7	Miscellaneous Expenses	12		3	(9)	-73.42%	14	(11)	-77.30%
26		**TOTAL WATER O&M EXPENSES**	**2,228**		**2,568**	**340**	**15.27%**	**2,609**	**(41)**	**-1.56%**
27		**SUBTOTAL (less accts. 666 & 667)**	**2,228**		**2,568**	**340**	**15.27%**	**2,609**	**(41)**	**-1.56%**
28		**Average ERC's**	**227**		**242**	**15**	**6.61%**			
29		**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30					**Compounded Multiplier =**		**17.10%**			

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 / Highlands / Leisure Lakes

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

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

FPSC

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) TEST YEAR DEVIATION FROM GUIDELINE %
1	601.8 Salaries & Wages - Employees	2,688		5,132	2,444	90.92%	3,148	1,984	63.04%
2	603.8 Salaries & Wages - Officers, Etc.	211		0	(211)	-100.00%	247	(247)	-100.00%
3	604.8 Employee Pensions & Benefits	1,191		977	(214)	-17.96%	1,395	(418)	-29.94%
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power	68		88	20	29.76%	80	9	10.82%
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	16		425	409	2553.79%	19	406	2166.32%
9	631.8 Contractual Services - Engr.	5		1	(4)	-83.21%	6	(5)	-85.66%
10	632.8 Contractual Services - Acct.	410		413	3	0.64%	480	(67)	-14.05%
11	633.8 Contractual Services - Legal	62		168	106	170.62%	73	95	131.11%
12	634.8 Contractual Services - Mgmt. Fees	12		0	(12)	-100.00%	14	(14)	-100.00%
13	635.8 Contractual Services - Other	304		200	(104)	-34.11%	356	(156)	-43.73%
14	641.8 Rental of Building/Real Prop.	65		80	15	23.06%	76	4	5.10%
15	642.8 Rental of Equipment	22		3	(19)	-86.21%	26	(23)	-88.22%
16	650.8 Transportation Expense	65		2	(63)	-96.71%	76	(74)	-97.19%
17	656.8 Insurance - Vehicle	385		243	(142)	-36.79%	451	(207)	-46.02%
18	657.8 Insurance - General Liability	398		283	(115)	-28.84%	466	(183)	-39.23%
19	658.8 Insurance - Workman's Comp.	381		172	(209)	-54.74%	446	(274)	-61.35%
20	659.8 Insurance - Other	129		166	37	28.56%	151	15	9.79%
21	660.8 Advertising Expense	10		17	7	74.86%	12	6	49.33%
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	6		0	(6)	-100.00%	7	(7)	-100.00%
23	667.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	2,520		2,179	(341)	-13.51%	2,951	(771)	-26.14%
26	**TOTAL WATER O&M EXPENSES**	**8,949**		**10,550**	**1,601**	**17.89%**	**10,479**	**71**	**0.68%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,942**		**10,550**	**1,608**	**17.99%**	**10,471**	**80**	**0.75%**
28	**Average ERC's**	**227**		**242**	**15**	**6.61%**			
29	**Average Consumer Price Index - U**	**124.0**		**136.2**	**12**	**9.84%**			
30				**Compounded Multiplier =**		**17.10%**			

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

Explanation: Provide explanation of deviation from previous page.

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

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION Amount	%	Explanation
	(1)	(2)	(3)	(4)
1	601.1-S Salaries & Wages - Employees	3,539	80.58%	
2	603.1-S Salaries & Wages - Officers, Etc.	(247)	-100.00%	
3	604.1-S Employee Pensions & Benefits	116	9.29%	
4	610.1-S Purchased Water	0	N.A.	
5	615.1-S Purchased Power	61	5.71%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	699	101.20%	
8	620.1-S Materials and Supplies	3,524	200.11%	
9	631.1-S Contractual Services - Engr.	(5)	-85.66%	
10	632.1-S Contractual Services - Acct.	(67)	-14.05%	
11	633.1-S Contractual Services - Legal	95	131.11%	
12	634.1-S Contractual Services - Mgmt. Fees	(14)	-100.00%	
13	635.1-S Contractual Services - Other	(6,718)	-48.25%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	4	5.10%	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	(25)	-89.20%	
16	650.1-S Transportation Expense	(116)	-87.78%	
17	656.1-S Insurance - Vehicle	(207)	-46.02%	
18	657.1-S Insurance - General Liability	(183)	-39.23%	
19	658.1-S Insurance - Workman's Comp.	(180)	-40.26%	
20	659.1-S Insurance - Other	15	9.79%	
21	660.1-S Advertising Expense	6	49.33%	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	(7)	-100.00%	
23	667.1-S Reg. Comm. Exp. - Other	(1)	-100.00%	
24	670.1-S Bad Debt Expense	148	50.10%	
25	675.1-S Miscellaneous Expenses	(842)	-27.84%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	(405)	-1.39%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Highlands / Leisure Lakes

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 / Highlands / Leisure Lakes

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	

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	$4,279
50	Total Projected Rate Case Expense	1,772,200	4,279
52	**Annual Amortization Over 4 Years**	**$443,050**	**$1,070**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	244
57	% of Total	100%	0.2415%
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 / Highlands / Leisure Lakes

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 / Highlands / Leisure Lakes

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 / Highlands / Leisure Lakes

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 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-16 (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	1991 DEPRECIATION EXPENSE Adjustment	1991 DEPRECIATION EXPENSE Adj. Exp.
1	**INTANGIBLE PLANT**						
2	301.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	302.1 Franchises	149	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	550	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	26,649	30	3.33%	888	0	888
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.	17,066	20	5.00%	853	0	853
14	311.2 Pumping Equipment	18,742	20	5.00%	937	0	937
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	4	0	N.A.	0	0	0
18	304.3 Structures & Improvements	0	33	3.03%	0	0	0
19	320.3 Water Treatment Eq.	13,668	22	4.55%	621	0	621
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	2,387	33	3.03%	72	0	72
24	330.4 Distr. Reservoirs	0	37	2.70%	0	0	0
25	331.4 Transm. & Distribution	59,293	43	2.33%	1,379	0	1,379
26	333.4 Services	15,996	40	2.50%	400	0	400
27	334.4 Meters & Meter Insallation	13,847	20	5.00%	692	0	692
28	335.4 Hydrants	11,324	45	2.22%	252	0	252
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,282	0	N.A.	0	0	0
32	304.5 Structures & Improvements	6,364	40	2.50%	159	0	159
33	340.5 Office Furniture & Equipment	3,265	15	6.67%	218	0	218
34	340.51 Computer Equipment	5,045	6	16.67%	841	0	841
35	341.5 Transportation Equipment	4,337	6	16.67%	723	0	723
36	342.5 Stores Equipment	35	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,643	16	6.25%	103	0	103
38	344.5 Laboratory Equipment	364	15	6.67%	24	0	24
39	345.5 Power Operated Equipment	2,142	12	8.33%	179	0	179
40	346.5 Communication Equipment	676	10	10.00%	68	0	68
41	347.5 Miscellaneous Equipment	229	15	6.67%	15	0	15
42	348.5 Other Tangible Plant	179	10	10.00%	18	0	18
43							
44	**INTANGIBLE PLANT**	149		2.50%	4	0	4
45	**SUPPLY & PUMPING**	63,007		4.25%	2,679	0	2,679
46	**WATER TREATMENT PLANT**	13,672		4.54%	621	0	621
47	**TRANSM. & DISTRIBUTION**	102,847		2.72%	2,795	0	2,795
48	**GENERAL PLANT**	25,562		9.19%	2,349	0	2,349
49							
51	**TOTAL DEPRECIATION EXPENSE**	205,236		4.12%	8,447	0	8,447
52	**AMORTIZATION OF CIAC**				(2,368)	0	(2,368)
53	**NON-USED AND USEFUL**				(345)	0	(345)
54	**NET DEPRECIATION EXPENSE - WATER**				5,735	0	5,735

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Highlands / Leisure Lakes

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	4.33%	0	0	0
2 Line/Main Extension Fees	96,815	2.33%	2,258	0	2,258
3 Meter Installation Fees	2,185	5.00%	109	0	109
4 Contributed Lines	0	2.33%	0	0	0
5 Cont. Prty. Other Than Lines	0	3.41%	0	0	0
6 Service Installation Fees	0	2.50%	0	0	0
7 TOTAL WATER CIAC AMORT. EXPENSE	99,000		2,368	0	2,368

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 / Highlands / Leisure Lakes

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	26,649	888	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.	17,066	853	5.00%
9	*311.2 Pumping Equipment*	18,742	937	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	0	0	N.A.
12	320.3 Water Treatment Eq.	13,668	621	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	0	0	N.A.
15	**COMPOSITE RATE**	76,125	3,300	**4.33%**
16	***LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:***			
17	304.4 Structures & Improvements	2,387	72	3.03%
18	331.4 Transm. & Distribution	59,293	1,379	2.33%
19	335.4 Hydrants	11,324	252	2.22%
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	73,004	1,703	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	13,847	692	5.00%
24	**COMPOSITE RATE**	13,847	692	**5.00%**
25	***SERVICE INSTALLATION FEES:***			
26	333.4 Services	15,996	400	2.50%
27	**COMPOSITE RATE**	15,996	400	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	76,125	3,300	4.33%
30	Line / Main Extension Fees & Contri. lines (Line 21)	73,004	1,703	2.33%
31	Meter Installation Fees (Line 24)	13,847	692	5.00%
32	Service Installation Fees (Line 27)	15,996	400	2.50%
33	**COMPOSITE RATE**	178,972	6,095	**3.41%**

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 / Highlands / Leisure Lakes
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	888	0	888	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.	853	0	853	0.00%	0
14	311.2 Pumping Equipment	937	0	937	0.00%	0
15	339.2 Other Plant & Misc.	0	0	0	0.00%	0
16	**WATER TREATMENT PLANT**					
17	303.3 Land & Land Rights	0	0	0	0.00%	0
18	304.3 Structures & Improvements	0	0	0	0.00%	0
19	320.3 Water Treatment Eq.	621	0	621	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	72	0	72	0.00%	0
24	330.4 Distr. Reservoirs	0	0	0	0.00%	0
25	331.4 Transm. & Distribution	1,379	0	1,379	25.00%	345
26	333.4 Services	400	0	400	0.00%	0
27	334.4 Meters & Meter Installation	692	0	692	0.00%	0
28	335.4 Hydrants	252	0	252	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	159	0	159	0.00%	0
33	340.5 Office Furniture & Equipment	218	0	218	0.00%	0
34	340.51 Computer Equipment	841	0	841	0.00%	0
35	341.5 Transportation Equipment	723	0	723	0.00%	0
36	342.5 Stores Equipment	2	0	2	0.00%	0
37	343.5 Tools, Shop & Garage	103	0	103	0.00%	0
38	344.5 Laboratory Equipment	24	0	24	0.00%	0
39	345.5 Power Operated Equipment	179	0	179	0.00%	0
40	346.5 Communication Equipment	68	0	68	0.00%	0
41	347.5 Miscellaneous Equipment	15	0	15	0.00%	0
42	348.5 Other Tangible Plant	18	0	18	0.00%	0
43						
44	**INTANGIBLE PLANT**	4	0	4		0
45	**SUPPLY & PUMPING**	2,679	0	2,679		0
46	**WATER TREATMENT PLANT**	621	0	621		0
47	**TRANSM. & DISTRIBUTION**	2,795	0	2,795		345
48	**GENERAL PLANT**	2,349	0	2,349		0
49						
51	**TOTAL**	8,447	0	8,447		345
52	**Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				4.08%	

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

Present Income - Interim / Final

Company: SSU / Highlands / Leisure Lakes
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:**	1,290	27	1,317	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	1,290	27	1,317		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	684	684		
6		0	0	0		
7	**TOTAL**	0	684	684		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		849	0	849		
11		0	0	0		
12	**TOTAL**	849	0	849		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	2,139	711	2,850		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	2,139	712	2,851		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 / Highlands / Leisure Lakes
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	28,666	590	29,256	28,666	605	29,271	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	29,597	(855)	28,741	29,597	4,145	33,742	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	5,735	0	5,735	5,735	0	5,735	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	2,139	712	2,851	2,139	712	2,851	B-15 (W)	-
8 Pre Tax Operating Expenses	37,471	(143)	37,327	37,471	4,857	42,328	-	-
9 **TOTAL PRE-TAX INCOME**	**(8,805)**	**733**	**(8,071)**	**(8,805)**	**(4,252)**	**(13,057)**	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(8,805)	733	(8,071)	(8,805)	(4,252)	(13,057)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	72,622	(1,960)	70,662	72,622	(1,335)	71,287	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	4,212	(114)	4,098	4,212	(77)	4,135	-	-
17 Total Taxable Income	(13,017)	847	(12,170)	(13,017)	(4,175)	(17,191)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	**(4,896)**	**319**	**(4,579)**	**(4,896)**	**(1,571)**	**(6,469)**	-	-
20 Less:								
21 Parent Debt Adjustment	438	0	438	438	0	438	C-9 (W)	-
22 Investment Tax Credit	87	0	87	87	0	87	C-8 (W)	-
23 **TOTAL INCOME TAXES**	**(5,423)**	**319**	**(5,104)**	**(5,423)**	**(1,571)**	**(6,994)**	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Highlands / Leisure Lakes

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. (%)	4.08%	0.00%	4.08%	B-13 (W)	
3	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		Above

Water Rate Base

Historical Test Year Ended 12/31/91

Marco Shores Utilities - 26002

Collier County (DUI-SSU)

SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

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

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

AVERAGE 1991 RATE BASE (FINAL)

Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
	(1)	(2)	(3)	(4)	(5)
1	Utility Plant in Service	1,344,342	239	1,344,581	A-5 (W)
2	Utility Land & Land Rights	84,250	(26,450)	57,800	A-5 (W)
3	Non-Used & Useful	(251,129)	0	(251,129)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(518,004)	29,509	(488,495)	A-9 (W)
6	CIAC	(246,499)	0	(246,499)	A-12 (W)
7	Accumulated Amortization of CIAC	32,796	0	32,796	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	(11,070)	0	(11,070)	C-7 (W)
12	Working Capital Allowance	9,827	644	10,471	A-17 (W)
13	**TOTAL WATER RATE BASE**	**444,513**	**3,941**	**448,455**	

SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

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

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

AVERAGE 1991 RATE BASE (INTERIM)

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,344,342	239	1,344,581	A-5 (W)
2	Utility Land & Land Rights	84,250	(26,450)	57,800	A-5 (W)
3	Non-Used & Useful	(251,129)	0	(251,129)	A-7 (W)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(518,004)	29,509	(488,495)	A-9 (W)
6	CIAC	(246,499)	0	(246,499)	A-12 (W)
7	Accumulated Amortization of CIAC	32,796	0	32,796	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	(11,070)	0	(11,070)	C-7 (W)
12	Working Capital Allowance	9,827	(236)	9,591	A-17 (W)
13	**TOTAL WATER RATE BASE**	**444,513**	**3,061**	**447,574**	

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**A. UTILTIY PLANT IN SERVICE (Interim / Final):**				
2	1. To zero out Organizational Costs balance.	239	239	239	A-5 (W)
3					
4	2.				
5					
6					
7		239	239	239	
8	**B. UTILITY LAND & LAND RIGHTS (Interim / Final):**				
9	1. To adjust for Deltona land appraisal.	(52,900)	0	(26,450)	A-5 (W)
10					
11	2.				
12					
13					
14		(52,900)	0	(26,450)	
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.	29,857	29,857	29,857	A-9 (W)
31					
32	2. An adjustment was made on the company's books in 1991 to recordadditional	0	(696)	(348)	
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		29,857	29,161	29,509	
39					
40					
41	**F. CIAC (Interim / Final):**				
42	1.				A-12 (W)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) RATE BASE ADJUSTMENTS Beginning	(3) Ending	(4) Average	(5) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):**				
2	1.				A-14 (W)
3					
4	2				
5					
6					
7		0	0	0	
8	**H. ACQUISITION ADJUSTMENTS (Interim / Final):**				
9	1.				A-20 (W)
10					
11	2.				
12					
13					
14		0	0	0	
15	**I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):**				
16	1.				A-20 (W)
17					
18	2.				
19					
20					
21		0	0	0	
22	**J. ADVANCES FOR CONSTRUCTION (Interim / Final):**				
23	1.				A-16 (W)
24					
25	2.				
26					
27					
28		0	0	0	
29	**K. DEFERRED TAX (Interim / Final):**				
30	1.				C-7 (W)
31					
32	2.				
33					
34					
35		0	0	0	
36	**L. WORKING CAPITAL ALLOWANCE (Interim):**				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(236)	(236)	(236)	A-17 (W)
38					
39	2.				
40					
41					
42		(236)	(236)	(236)	
43	**M. WORKING CAPITAL ALLOWANCE (Final):**				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	644	644	644	A-17 (W)
45					
46	2.				
47					
48					
49		644	644	644	
50					
51					
52	**TOTAL WATER RATE BASE ADJUSTMENTS (Interim):**	(23,041)	29,163	3,061	
53					
54					
55	**TOTAL WATER RATE BASE ADJUSTMENTS (Final):**	(22,161)	30,043	3,941	

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/82**	1,102,606
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**	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**	1,102,606
28	1983 Additions	75
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	75
32	**12/31/83 BALANCE**	1,102,681
33	1984 Additions	2,845
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	2,845
37	**12/31/84 BALANCE**	1,105,526
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	**12/31/85 BALANCE**	1,105,526

SCHEDULE OF WATER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER PLANT IN SERVICE YEAR-END BALANCES
1	**12/31/85 BALANCE**	**1,105,526**
2	1986 Additions	6,662
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	6,662
6	**12/31/86 BALANCE**	**1,112,188**
7	1987 Additions	15,093
8	1987 Retirements	3
9	1987 Adjustments	0
10	1987 Net Additions	15,090
11	**12/31/87 BALANCE**	**1,127,278**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	**1,127,278**
17	1989 Additions	796,141
18	1989 Retirements	0
19	1989 Adjustments (Common Plant Allo. & Building Cost Allo.)	25,489
20	1989 Net Additions	821,630
21	**12/31/89 BALANCE**	**1,948,908**
22	1990 Additions (A/C 101)	(539,076)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	42,916
26	1990 Net Additions	(496,160)
27	**12/31/90 BALANCE**	**1,452,748**
28	1990 General Plant Reallocation Adjustments *	639
29	**12/31/90 ADJUSTED BALANCE**	**1,453,387**
30	1991 Additions (A/C 101)	(49,590)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	239
34	1991 Net Additions	(49,351)
35	**12/31/91 BALANCE**	**1,404,035**

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

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: DUI-SSU / Collier / Marco Shores Utilities

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1991 PLANT IN SERVICE						AVERAGE 1991 PLANT IN SERVICE		
Line No.	Account No. and Name	Per Books 12/31/90	1991 Additions* A/C 101	A/C 106	Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning	Ending	Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)
1	**INTANGIBLE PLANT**										
2	301.1 Organization	(239)	0	0	(239)	239	239	0	(239)	239	0
3	302.1 Franchises	2	32	0	35	0	0	35	19	0	19
4	339.1 Other Plant & Misc.	772	0	0	772	0	0	772	772	0	772
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	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	74,540	0	0	74,540	0	0	74,540	74,540	0	74,540
13	310.2 Power Generation Eq.	3,713	0	0	3,713	0	0	3,713	3,713	0	3,713
14	311.2 Pumping Equipment	114,514	0	0	114,514	0	0	114,514	114,514	0	114,514
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	109,100	(52,600)	0	56,500	(52,900)	0	56,500	82,800	(26,450)	56,350
18	304.3 Structures & Improvements	154,023	0	0	154,023	0	0	154,023	154,023	0	154,023
19	320.3 Water Treatment Eq.	521,876	565	0	522,440	0	0	522,440	522,158	0	522,158
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	184,658	0	0	184,658	0	0	184,658	184,658	0	184,658
25	331.4 Transm. & Distribution	255,904	0	0	255,904	0	0	255,904	255,904	0	255,904
26	333.4 Services	1,265	0	0	1,265	0	0	1,265	1,265	0	1,265
27	334.4 Meters & Meter Installation	5,451	199	0	5,650	0	0	5,650	5,551	0	5,551
28	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0
29	339.4 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
30	**GENERAL PLANT**										
31	303.5 Land & Land Rights	1,474	(49)	0	1,425	0	0	1,425	1,450	0	1,450
32	304.5 Structures & Improvements	7,111	176	0	7,287	0	0	7,287	7,199	0	7,199
33	340.5 Office Furniture & Equipme	3,664	59	0	3,723	0	0	3,723	3,694	0	3,694
34	340.51 Computer Equipment	4,830	1,753	0	6,583	0	0	6,583	5,706	0	5,706
35	341.5 Transportation Equipment	4,723	364	0	5,088	0	0	5,088	4,905	0	4,905
36	342.5 Stores Equipment	36	9	0	45	0	0	45	40	0	40
37	343.5 Tools, Shop & Garage	1,876	(35)	0	1,841	0	0	1,841	1,859	0	1,859
38	344.5 Laboratory Equipment	398	28	0	426	0	0	426	412	0	412
39	345.5 Power Operated Equipment	2,532	(218)	0	2,314	0	0	2,314	2,423	0	2,423
40	346.5 Communication Equipment	736	58	0	794	0	0	794	765	0	765
41	347.5 Miscellaneous Equipment	230	59	0	289	0	0	289	259	0	259
42	348.5 Other Tangible Plant	198	10	0	208	0	0	208	203	0	203
43											
44	**INTANGIBLE PLANT**	536	32	0	568	239	239	807	552	239	791
45	**SUPPLY & PUMPING**	192,767	0	0	192,767	0	0	192,767	192,767	0	192,767
46	**WATER TREATMENT PLANT**	784,999	(52,035)	0	732,963	(52,900)	0	732,963	758,981	(26,450)	732,531
47	**TRANSM. & DISTRIBUTION**	447,278	199	0	447,477	0	0	447,477	447,378	0	447,378
48	**GENERAL PLANT**	27,807	2,214	0	30,021	0	0	30,021	28,914	0	28,914
49											
50	**TOTAL PLANT IN SERVICE**	1,453,387	(49,590)	0	1,403,797	(52,662)	239	1,404,035	1,428,592	(26,212)	1,402,380
51	**LAND & LAND RIGHTS**	110,574	(52,649)	0	57,925	(52,900)	0	57,925	84,250	(26,450)	57,800
52	**TOTAL PIS LESS LAND**	1,342,812	3,059	0	1,345,872	239	239	1,346,110	1,344,342	239	1,344,581

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

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

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

Company: DUI-SSU / Collier / Marco Shores Utilities

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
Line No.	Account No. and Name	Adjusted Utility Balance	Remove Contri. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0	0	0	0%	0
3	302.1 Franchises	19	0	0	19	0%	0
4	339.1 Other Plant & Misc.	772	0	0	772	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	0	0	0	0	0%	0
11	308.2 Infiltration Galleries	0	0	0	0	0%	0
12	309.2 Supply Mains	74,540	0	0	74,540	0%	0
13	310.2 Power Generation Eq.	3,713	0	0	3,713	0%	0
14	311.2 Pumping Equipment	114,514	0	0	114,514	18%	20,613
15	339.2 Other Plant & Misc.	0	0	0	0	0%	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	56,350	0	0	56,350	0%	0
18	304.3 Structures & Improvements	154,023	0	0	154,023	52%	80,092
19	320.3 Water Treatment Eq.	522,158	0	0	522,158	52%	271,522
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. Reservions	184,658	0	0	184,658	41%	75,710
25	331.4 Transm. & Distribution	255,904	174,347	0	81,557	0%	0
26	333.4 Services	1,265	0	0	1,265	0%	0
27	334.4 Meters & Meter Insallation	5,551	0	0	5,551	0%	0
28	335.4 Hydrants	0	0	0	0	0%	0
29	339.4 Other Plant & Misc.	0	0	0	0	0%	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,450	0	0	1,450	0%	0
32	304.5 Structures & Improvements	7,199	0	0	7,199	0%	0
33	340.5 Office Furniture & Equipment	3,694	0	0	3,694	0%	0
34	340.51 Computer Equipment	5,706	0	0	5,706	0%	0
35	341.5 Transportation Equipment	4,905	0	0	4,905	0%	0
36	342.5 Stores Equipment	40	0	0	40	0%	0
37	343.5 Tools, Shop & Garage	1,859	0	0	1,859	0%	0
38	344.5 Laboratory Equipment	412	0	0	412	0%	0
39	345.5 Power Operated Equipment	2,423	0	0	2,423	0%	0
40	346.5 Communication Equipment	765	0	0	765	0%	0
41	347.5 Miscellaneous Equipment	259	0	0	259	0%	0
42	348.5 Other Tangible Plant	203	0	0	203	0%	0
43							
44	**INTANGIBLE PLANT**	791	0	0	791		0
45	**SUPPLY & PUMPING**	192,767	0	0	192,767		20,613
46	**WATER TREATMENT PLANT**	732,531	0	0	732,531		351,614
47	**TRANSM. & DISTRIBUTION**	447,378	174,347	0	273,031		75,710
48	**GENERAL PLANT**	28,914	0	0	28,914		0
49							
50	**TOTAL PLANT IN SERVICE**	**1,402,380**	**174,347**	**0**	**1,228,033**		**447,936**
51	**LAND & LAND RIGHTS**	**57,800**	**0**	**0**	**57,800**		**0**
52	**TOTAL PIS LESS LAND**	**1,344,581**	**174,347**	**0**	**1,170,234**		**447,936**
53					**Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =**	**36.48%**	

SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

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

(1)	(2)	(3)	(4)	(5)
	AVERAGE 1991 - NON-USED & USEFUL			
Line No. Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER				
1 Plant in Service	447,936	0	447,936	A-5 (W)
2 Land	0	0	0	A-5 (W)
3 Accumulated Depreciation	(196,807)	0	(196,807)	A-9 (W)
4 Other (Net Aquisition Adjustments)	0	0	0	A-20 (W)
5 **TOTAL WATER NON-USED AND USEFUL**	**251,129**	**0**	**251,129**	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/82**	**6,174**
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**	**6,174**
28	1983 Additions	68,391
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	68,391
32	**12/31/83 BALANCE**	**74,565**
33	1984 Additions	54,796
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	54,796
37	**12/31/84 BALANCE**	**129,361**
38	1985 Additions	51,340
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	51,340
42	**12/31/85 BALANCE**	**180,701**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. DEP. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**180,701**
2	1986 Additions	50,323
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	50,323
6	**12/31/86 BALANCE**	**231,024**
7	1987 Additions	51,033
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	51,033
11	**12/31/87 BALANCE**	**282,057**
12	1988 Additions	53,504
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	53,504
16	**12/31/88 BALANCE**	**335,561**
17	1989 Additions	75,415
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	75,415
21	**12/31/89 BALANCE**	**410,976**
22	1990 Additions	74,484
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	74,484
26	**12/31/90 BALANCE**	**485,460**
27	1990 General Plant Reallocation Adjustments *	7,353
28	**12/31/90 ADJUSTED BALANCE**	**492,813**
29	1991 Additions	50,382
30	1991 Retirements	0
31	1991 Adjustments	(29,161)
32	1991 Net Additions	21,221
33	**12/31/91 BALANCE**	**514,034**

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	**INTANGIBLE PLANT**									
2	301.1 Organization	29,857	0	29,857	(29,857)	(29,857)	0	29,857	(29,857)	0
3	302.1 Franchises	0	0	1	0	0	1	0	0	0
4	339.1 Other Plant & Misc.	43	31	74	0	0	74	58	0	58
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	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	12,870	2,130	15,000	0	0	15,000	13,935	0	13,935
13	310.2 Power Generation Eq.	762	186	947	0	0	947	854	0	854
14	311.2 Pumping Equipment	59,925	5,726	65,650	0	0	65,650	62,788	0	62,788
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	40,796	4,667	45,463	0	0	45,463	43,130	0	43,130
19	320.3 Water Treatment Eq.	261,375	23,734	285,109	0	0	285,109	273,242	0	273,242
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	48,705	4,991	53,696	0	0	53,696	51,201	0	51,201
25	331.4 Transm. & Distribution	28,083	5,951	34,034	0	0	34,034	31,058	0	31,058
26	333.4 Services	31	32	63	0	0	63	47	0	47
27	334.4 Meters & Meter Installation	1,273	278	1,551	0	0	1,551	1,412	0	1,412
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	940	180	1,120	0	0	1,120	1,030	0	1,030
33	340.5 Office Furniture & Equipment	1,182	246	1,428	0	0	1,428	1,305	0	1,305
34	340.51 Computer Equipment	606	951	1,557	0	696	2,254	1,082	348	1,430
35	341.5 Transportation Equipment	2,988	818	3,805	0	0	3,805	3,397	0	3,397
36	342.5 Stores Equipment	11	2	13	0	0	13	12	0	12
37	343.5 Tools, Shop & Garage	848	116	964	0	0	964	906	0	906
38	344.5 Laboratory Equipment	178	27	205	0	0	205	192	0	192
39	345.5 Power Operated Equipment	1,936	202	2,138	0	0	2,138	2,037	0	2,037
40	346.5 Communication Equipment	283	76	360	0	0	360	321	0	321
41	347.5 Miscellaneous Equipment	40	17	58	0	0	58	49	0	49
42	348.5 Other Tangible Plant	81	20	101	0	0	101	91	0	91
43										
44	**INTANGIBLE PLANT**	29,900	31	29,931	(29,857)	(29,857)	74	29,915	(29,857)	59
45	**SUPPLY & PUMPING**	73,557	8,041	81,598	0	0	81,598	77,577	0	77,577
46	**WATER TREATMENT PLANT**	302,171	28,402	330,573	0	0	330,573	316,372	0	316,372
47	**TRANSM. & DISTRIBUTION**	78,092	11,251	89,344	0	0	89,344	83,718	0	83,718
48	**GENERAL PLANT**	9,093	2,657	11,750	0	696	12,446	10,422	348	10,770
49										
50	**TOTAL WATER ACCUM. DEP.**	**492,813**	**50,382**	**543,195**	**(29,857)**	**(29,161)**	**514,034**	**518,004**	**(29,509)**	**488,495**

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: DUI-SSU / Collier / Marco Shores Utilities

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
Line No. Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0%	0
3 302.1 Franchises	0	0	0	0%	0
4 339.1 Other Plant & Misc.	58	0	58	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	0	0	0	0%	0
11 308.2 Infiltration Galleries	0	0	0	0%	0
12 309.2 Supply Mains	13,935	0	13,935	0%	0
13 310.2 Power Generation Eq.	854	0	854	0%	0
14 311.2 Pumping Equipment	62,788	0	62,788	18%	11,302
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	43,130	0	43,130	52%	22,427
19 320.3 Water Treatment Eq.	273,242	0	273,242	52%	142,086
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	51,201	0	51,201	41%	20,992
25 331.4 Transm. & Distribution	31,058	26,333	4,725	0%	0
26 333.4 Services	47	0	47	0%	0
27 334.4 Meters & Meter Installation	1,412	0	1,412	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	1,030	0	1,030	0%	0
33 340.5 Office Furniture & Equipment	1,305	0	1,305	0%	0
34 340.51 Computer Equipment	1,430	0	1,430	0%	0
35 341.5 Transportation Equipment	3,397	0	3,397	0%	0
36 342.5 Stores Equipment	12	0	12	0%	0
37 343.5 Tools, Shop & Garage	906	0	906	0%	0
38 344.5 Laboratory Equipment	192	0	192	0%	0
39 345.5 Power Operated Equipment	2,037	0	2,037	0%	0
40 346.5 Communication Equipment	321	0	321	0%	0
41 347.5 Miscellaneous Equipment	49	0	49	0%	0
42 348.5 Other Tangible Plant	91	0	91	0%	0
43					
44 **INTANGIBLE PLANT**	59	0	59		0
45 **SUPPLY & PUMPING**	77,577	0	77,577		11,302
46 **WATER TREATMENT PLANT**	316,372	0	316,372		164,513
47 **TRANSM. & DISTRIBUTION**	83,718	26,333	57,385		20,992
48 **GENERAL PLANT**	10,770	0	10,770		0
49					
50 **TOTAL**	488,495	26,333	462,162		196,807
51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =**				42.58%	

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/82**	**162,015**
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**	**162,015**
28	1983 Additions	400
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	400
32	**12/31/83 BALANCE**	**162,415**
33	1984 Additions	1,397
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	1,397
37	**12/31/84 BALANCE**	**163,812**
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	**1985 Net Additions**	**0**
42	**12/31/85 BALANCE**	**163,812**

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER CIAC YEAR-END BALANCES
1	**12/31/85 BALANCE**	**163,812**
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	**12/31/86 BALANCE**	**163,812**
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	**12/31/87 BALANCE**	**163,812**
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	**12/31/88 BALANCE**	**163,812**
17	1989 Additions	24,535
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	24,535
21	**12/31/89 BALANCE**	**188,347**
22	1990 Additions	56,891
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	56,891
26	**12/31/90 BALANCE**	**245,238**
27	1991 Additions	2,520
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,520
31	**12/31/91 BALANCE**	**247,758**

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

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 CIAC						AVERAGE 1991 CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	64,145	0	64,145	0	0	64,145	64,145	0	64,145
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	1,200	720	1,920	0	0	1,920	1,560	0	1,560
4 Contributed Lines	174,347	0	174,347	0	0	174,347	174,347	0	174,347
5 Cont. Prty. Other than Lines	1,397	0	1,397	0	0	1,397	1,397	0	1,397
6 Service Installation Fees	4,150	1,800	5,950	0	0	5,950	5,050	0	5,050
7 **TOTAL WATER CIAC**	**245,239**	**2,520**	**247,759**	**0**	**0**	**247,759**	**246,499**	**0**	**246,499**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**BALANCE PER ORDER 0 ENDED 12/31/82**	**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**	**900**
28	1983 Additions	10,822
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	10,822
32	**12/31/83 BALANCE**	**11,722**
33	1984 Additions	10,912
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	10,912
37	**12/31/84 BALANCE**	**22,634**
38	1985 Additions	3,241
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,241
42	**12/31/85 BALANCE**	**25,875**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

Line No.	(1) Description	(2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	**12/31/85 BALANCE**	**25,875**
2	1986 Additions	3,301
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,301
6	**12/31/86 BALANCE**	**29,176**
7	1987 Additions	3,276
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,276
11	**12/31/87 BALANCE**	**32,452**
12	1988 Additions	3,277
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,277
16	**12/31/88 BALANCE**	**35,729**
17	1989 Additions	3,547
18	1989 Retirements	0
19	1989 Adjustments	(15,566)
20	1989 Net Additions	(12,019)
21	**12/31/89 BALANCE**	**23,710**
22	1990 Additions	5,670
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,670
26	**12/31/90 BALANCE**	**29,380**
27	1991 Additions	6,832
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	6,832
31	**12/31/91 BALANCE**	**36,212**

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Begining, End of Year, and Average Balances

Company: DUI-SSU / Collier / Marco Shores Utilities

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 ACCUMULATED AMORTIZATION OF CIAC						AVERAGE 1991 ACC. AMORT. CIAC		
Line No. Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	1991 Utility Adjustments Beginning	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
WATER									
1 Plant Capacity Fees	4,324	2,523	6,847	0	0	6,847	5,585	0	5,585
2 Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3 Meter Installation Fees	121	78	199	0	0	199	160	0	160
4 Contributed Lines	24,306	4,055	28,361	0	0	28,361	26,333	0	26,333
5 Cont. Prty. Other than Lines	224	51	275	0	0	275	250	0	250
6 Service Installation Fees	405	126	531	0	0	531	468	0	468
7 TOTAL WATER ACCUM. AMORT. CIAC	29,380	6,832	36,212	0	0	36,212	32,796	0	32,796

SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

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

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

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

A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years *since either rate base* was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

Line No.	(1) Description	(2) WATER ADV. FOR CONSTR. YEAR-END BALANCES
1	__/__/__ **BALANCE**	**0**
2	19__ Additions	0
3	19__ Adjustments	
		0
4	__/__/__ **BALANCE**	0
5	19__ Additions	0
6	19__ Adjustments	
		0
7	__/__/__ **BALANCE**	0
8	19__ Additions	0
9	19__ Adjustments	
		0
10	__/__/__ **BALANCE**	0
11	19__ Additions	0
12	19__ Adjustments	
		0
14	__/__/__ **BALANCE**	0
15	19__ Additions	0
16	19__ Adjustments	
16		**0**
17	__/__/__ **BALANCE**	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991 ADVANCES FOR CONSTRUCTION					AVERAGE 1991 ADV. FOR CONSTRU.		
Line No.	Account No. and Name	Balance Ended 12/31/90	Net Additions	Balance Ended 12/31/91	Utility Adjustments	Adjusted Balance 12/31/91	Per Book	Utility Adjustments	Adj. Util. Balance
	WATER								

SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] *Projected* [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	78,616	(1,890)	76,727	78,616	5,152	83,769	B-1 (W)
2	Divided by	8	8	8	8	8	8	
3	**TOTAL WORKING CAPITAL ALLOWANCE**	9,827	(236)	9,591	9,827	644	10,471	

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: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

	(1)	(2)	(3)	(4)
	AQUISITION ADJUSTMENTS BALANCE		**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Description	Amount
1	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0	**BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?**	0
2	Adjustments	0	Adjustments	0
3	**12/31/90 BALANCE**	0	**? / ? / ? Adjusted Balance**	0
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 - %	36.48%	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 - %	42.58%	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

Marco Shores Utilities - 26002

Collier County (DUI-SSU)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	102,942	16,433	119,375	70,149	189,524	58.76%	B-4, B-3 (W)
3 Other Revenues	1,700	5	1,705	0	1,705		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**104,642**	**16,438**	**121,080**	**70,149**	**191,229**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	78,616	5,152	83,769	0	83,769		B-5 (W)
6 Depreciation, net of CIAC Amort.	25,704	0	25,704	0	25,704		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	13,836	3,526	17,362	3,157	20,518		B-15, B-3 (W)
9 Provision For Income Taxes	(18,691)	2,834	(15,857)	25,209	9,352		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**99,465**	**11,512**	**110,977**	**28,366**	**139,343**		
11 **NET OPERATING INCOME:**	**5,177**	**4,926**	**10,103**	**41,783**	**51,886**		
12 **RATE BASE**	**444,513**		**448,455**		**448,455**		A-1 (W)
13 **RATE OF RETURN**	**1.16%**		**2.25%**		**11.57%**		D-1 (W)

SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**							
2 Water Sales	102,942	16,433	119,375	63,092	182,467	52.85%	B-4, B-3 (W)
3 Other Revenues	1,700	0	1,700	0	1,700		B-4 (W)
4 **TOTAL OPERATING REVENUES**	**104,642**	**16,433**	**121,075**	**63,092**	**184,167**		B-4, B-3 (W)
OPERATING EXPENSES:							
5 Operation & Maintenance	78,616	(1,890)	76,727	0	76,727		B-5 (W)
6 Depreciation, net of CIAC Amort.	25,704	0	25,704	0	25,704		B-13 (W)
7 Amortization	0	0	0	0	0		B-18 (W)
8 Taxes Other Than Income	13,836	3,526	17,361	2,839	20,201		B-15, B-3 (W)
9 Provision For Income Taxes	(18,691)	5,501	(13,190)	22,673	9,483		B-16, B-3 (W)
10 **TOTAL OPERATING EXPENSES**	**99,465**	**7,137**	**106,602**	**25,512**	**132,115**		
11 **NET OPERATING INCOME:**	**5,177**	**9,296**	**14,473**	**37,580**	**52,053**		
12 **RATE BASE**	**444,513**		**447,574**		**447,574**		A-1 (W)
13 **RATE OF RETURN**	**1.16%**		**3.23%**		**11.63%**		D-1 (W)

SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) INTERIM 1991		(3) FINAL 1991		(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**						
2	Return on Equity (%)	12.96%	(A)	12.83%		D-1 (W)	B-1 (W)
3	Rate of Return (%)	11.63%	(B)	11.57%		D-1 (W)	-
	REQUIRED REVENUE ADJUSTMENT:						
4	Rate Base	447,574		448,455		A-1 (W)	-
5	Required Income (L3 x L4)	52,053		51,886		-	-
6	Adjusted Income under Present Rates	14,473		10,103		B-1 (W)	-
7	Income Deficiency (L5 - L6)	37,580		41,783		-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237		0.6237		-	-
9	*Revenue Adjustment before RAF* (L7 / L8)	60,253		66,993		-	-
10	RAF Conversion Factor	0.9550		0.9550		-	-
11	**REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)**	**63,092**		**70,149**		-	B-1 (W)
12	**INCOME TAX ADJUSTMENT:**						
13	Revenue Increase before RAF (L9)	60,253		66,993		-	-
14	Composite Income Tax Rate	0.3763	(C)	0.3763	(C)	-	-
15	**INCOME TAX INCREASE (L13 x L14)**	**22,673**		**25,209**		-	B-1 (W)
16	**TAXES OTHER THAN INCOME ADJUSTMENT:**						
17	**REVENUE ASSESSMENT FEE (L11 - L9)**	**2,839**		**3,157**		-	B-1 (W)
18	***NET OPERATING INCOME ADJUSTMENT***						
19	**NET INCOME INCREASE [L11 - (L15 + L17)]**	**37,580**		**41,783**			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%	12.96%	5.85%
25	Adjustment for Gas	-2.41%	12.96%	-0.31%
26	**TOTAL**	**100.00%**		**11.63%**

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS Interim	(3) Final	(4) Supporting Schedules
1	**A. REVENUES:**			
2	1. Difference between Booked & Annualized Revenues.	16,433	16,438	B-4 (W)
3				
4	2.			
5				
6				
7		16,433	16,438	
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.	(1,890)	(1,890)	B-5 (W)
10				
11	2. Add allocation of current rate case expense amortization.		1,210	B-5 (W)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		258	B-5 (W)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		460	B-5 (W)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(36)	B-5 (W)
18				
19	6. Calculate proforma attrition adjustments.		2,652	B-5 (W)
20				
21	7. Add allocation of post retirement benefits.		2,498	B-5 (W)
22				
23				
24		(1,890)	6,152	
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.	739	740	B-15 (W)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	2,786	2,786	B-15 (W)
43	and reclassify consistent with NARUC.			
44				
45		3,526	3,526	
46	**F. INCOME TAXES:**			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	5,501	2,834	B-16 (W)
48				
49	2.			
50				
51				
52		5,501	2,834	
53				
54				
55	**TOTAL WATER PRESENT INCOME ADJUSTMENTS:**	9,296	4,926	

PRESENT WATER OPERATING REVENUES - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	
3	461.1 Metered - Residential	310	0	
4	461.2 Metered - Commercial	49,241	0	
5	461.3 Metered - Industrial	0	0	
6	461.4 Metered - Pubic Authorities	0	0	
7	461.5 Metered - Multi-Family	54,976	0	
8	**SUBTOTAL WATER SALES**	104,527	14,848	119,375
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	(1,585)	0	
16	**SUBTOTAL OTHER WATER SALES**	(1,585)	1,585	0
17	**TOTAL WATER SALES**	102,942	16,433	119,375
18	**OTHER WATER REVENUES:**			
19	470 Forfeited Discounts	0	0	
20	471 Misc. Service Revenues	1,700	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*	1,700	5	1,705
25	**GRAND TOTAL WATER OPERATING REVENUES (INTERIM)**	104,642	16,433	121,075
26	**GRAND TOTAL WATER OPERATING REVENUES (FINAL)**	104,642	16,438	121,080

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

Line No.	Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1991 DIRECT O&M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1991 ALLOCATED A&G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	32,283	1,961	34,244	24,537	1,227	25,764	1,942	303	2,244	5,805	431	6,236
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	9,115	(178)	8,937	6,456	(1,615)	4,841	556	(156)	400	2,102	1,593	3,695
4	610 Purchased Water	11,189	0	11,189	11,189	0	11,189	0	0	0	0	0	0
5	615 Purchased Power	4,933	10	4,943	4,834	0	4,834	0	8	8	100	1	101
6	616 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	7,290	265	7,555	7,290	265	7,555	0	0	0	0	0	0
8	620 Materials and Supplies	6,681	284	6,965	6,182	224	6,407	19	32	51	480	27	508
9	631 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632 Contractual Services - Acct.	467	20	486	0	0	0	0	0	0	467	20	486
11	633 Contractual Services - Legal	190	12	201	0	0	0	0	0	0	190	12	201
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,284	54	1,338	1,058	38	1,096	0	0	0	227	16	242
14	641 Rental of Building/Real Prop.	90	45	135	0	0	0	0	0	0	90	45	135
15	642 Rental of Equipment	292	11	303	289	10	299	0	0	0	3	0	4
16	650 Transportation Expense	1,019	51	1,070	1,013	37	1,050	3	12	15	2	2	4
17	656 Insurance - Vehicle	275	47	322	0	0	0	0	0	0	275	47	322
18	657 Insurance - General Liability	320	35	356	0	0	0	0	0	0	320	35	356
19	658 Insurance - Workman's Comp.	6	1,120	1,126	0	854	854	0	69	69	6	197	203
20	659 Insurance - Other	188	8	195	0	0	0	0	0	0	188	8	195
21	660 Advertising Expense	20	1	21	0	0	0	0	0	0	20	1	21
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	1,210	1,210	0	0	0	0	0	0	0	1,210	1,210
23	667 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670 Bad Debt Expense	503	33	536	0	0	0	503	33	536	0	0	0
25	675 Miscellaneous Expenses	2,469	165	2,634	0	0	0	4	12	15	2,465	153	2,619
26	**TOTAL WATER O&M EXPENSES**	**78,616**	**5,152**	**83,769**	**62,848**	**1,041**	**63,889**	**3,027**	**313**	**3,340**	**12,742**	**3,798**	**16,540**
27	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601 Salaries & Wages - Employees	32,283	1,961	34,244	24,537	1,227	25,764	1,942	303	2,244	5,805	431	6,236
29	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604 Employee Pensions & Benefits	9,115	(178)	8,937	6,456	(1,615)	4,841	556	(156)	400	2,102	1,593	3,695
31	**TOTAL WATER LABOR COSTS**	**41,398**	**1,783**	**43,181**	**30,993**	**(388)**	**30,605**	**2,498**	**147**	**2,645**	**7,907**	**2,024**	**9,931**

0860

SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

	(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	32,283	0	32,283	24,537	0	24,537	1,942	0	1,942	5,805	0	5,805
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	9,115	(2,968)	6,147	6,456	(1,785)	4,672	556	(187)	370	2,102	(997)	1,105
4	610	Purchased Water	11,189	0	11,189	11,189	0	11,189	0	0	0	0	0	0
5	615	Purchased Power	4,933	0	4,933	4,834	0	4,834	0	0	0	100	0	100
6	616	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	7,290	0	7,290	7,290	0	7,290	0	0	0	0	0	0
8	620	Materials and Supplies	6,681	0	6,681	6,182	0	6,182	19	0	19	480	0	480
9	631	Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
10	632	Contractual Services - Acct.	467	0	467	0	0	0	0	0	0	467	0	467
11	633	Contractual Services - Legal	190	0	190	0	0	0	0	0	0	190	0	190
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	1,284	0	1,284	1,058	0	1,058	0	0	0	227	0	227
14	641	Rental of Building/Real Prop.	90	0	90	0	0	0	0	0	0	90	0	90
15	642	Rental of Equipment	292	0	292	289	0	289	0	0	0	3	0	3
16	650	Transportation Expense	1,019	0	1,019	1,013	0	1,013	3	0	3	2	0	2
17	656	Insurance - Vehicle	275	0	275	0	0	0	0	0	0	275	0	275
18	657	Insurance - General Liability	320	0	320	0	0	0	0	0	0	320	0	320
19	658	Insurance - Workman's Comp.	6	1,079	1,085	0	824	824	0	65	65	6	189	195
20	659	Insurance - Other	188	0	188	0	0	0	0	0	0	188	0	188
21	660	Advertising Expense	20	0	20	0	0	0	0	0	0	20	0	20
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	503	0	503	0	0	0	503	0	503	0	0	0
25	675	Miscellaneous Expenses	2,469	0	2,469	0	0	0	4	0	4	2,465	0	2,465
26		**TOTAL WATER O&M EXPENSES**	**78,616**	**(1,890)**	**76,727**	**62,848**	**(960)**	**61,888**	**3,027**	**(122)**	**2,905**	**12,742**	**(808)**	**11,934**
27		Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
28	601	Salaries & Wages - Employees	32,283	0	32,283	24,537	0	24,537	1,942	0	1,942	5,805	0	5,805
29	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
30	604	Employee Pensions & Benefits	9,115	(2,968)	6,147	6,456	(1,785)	4,672	556	(187)	370	2,102	(997)	1,105
31		**TOTAL WATER LABOR COSTS**	**41,398**	**(2,968)**	**38,430**	**30,993**	**(1,785)**	**29,209**	**2,498**	**(187)**	**2,311**	**7,907**	**(997)**	**6,910**

0861

DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	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	1,630	1,952	2,676	2,487	1,999	2,360	2,330	3,075	2,353	2,833	3,119	5,270	32,283	0	32,283	1,961	34,244
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	689	856	888	714	576	687	674	898	678	800	868	787	9,115	(2,968)	6,147	(178)	8,937
4	610.1-8 Purchased Water	679	(2,863)	2,942	2,913	(378)	1,755	1,298	1,682	954	1,053	1,778	(624)	11,189	0	11,189	0	11,189
5	615.1-8 Purchased Power	7	9	14	8	8	2,582	369	336	316	335	500	448	4,933	0	4,933	10	4,943
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	730	1,049	1,424	675	711	459	287	327	261	238	662	467	7,290	0	7,290	265	7,555
8	620.1-8 Materials and Supplies	923	128	985	152	978	1,438	492	517	775	(57)	135	214	6,681	0	6,681	284	6,965
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.	34	40	38	38	39	39	41	37	39	41	35	47	467	0	467	20	486
11	633.1-8 Contractual Services - Legal	14	16	15	15	16	16	16	15	16	17	14	19	190	0	190	12	201
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	16	19	93	425	369	245	20	18	19	20	17	23	1,284	0	1,284	54	1,338
14	641.1-8 Rental of Building/Real Prop.	7	8	7	7	8	7	8	7	8	8	7	9	90	0	90	45	135
15	642.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	69	221	0	0	292	0	292	11	303
16	650.1-8 Transportation Expense	39	40	79	60	235	86	85	59	47	72	133	84	1,019	0	1,019	51	1,070
17	656.1-8 Insurance - Vehicle	20	23	22	22	23	23	24	22	23	24	21	28	275	0	275	47	322
18	657.1-8 Insurance - General Liability	23	27	26	26	27	26	28	25	27	28	24	32	320	0	320	35	356
19	658.1-8 Insurance - Workman's Comp.	0	1	0	0	1	1	1	0	1	1	0	1	6	1,079	1,085	1,120	1,126
20	659.1-8 Insurance - Other	13	16	15	15	16	16	16	15	16	16	14	19	188	0	188	8	195
21	660.1-8 Advertising Expense	1	2	2	2	2	2	2	2	2	2	1	2	20	0	20	1	21
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	1,210	1,210
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	28	41	50	41	43	35	39	43	35	42	47	59	503	0	503	33	536
25	675.1-8 Miscellaneous Expenses	177	210	199	201	209	204	215	194	208	216	186	249	2,469	0	2,469	165	2,634
26	TOTAL WATER O&M EXPENSES	5,029	1,575	9,676	7,803	4,882	9,981	5,944	7,271	5,847	5,908	7,562	7,137	78,616	(1,890)	76,727	5,152	83,759

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-8 Salaries & Wages - Employees	32,283	1,961	34,244
29	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-8 Employee Pensions & Benefits	9,115	(178)	8,937
31	TOTAL WATER LABOR COSTS	41,398	1,783	43,181

0862

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (6XX.1 - 6XX.6)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

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	1,107	1,299	2,214	1,857	1,342	1,747	1,673	2,453	1,727	2,164	2,497	4,457	24,537	0	24,537	1,227	25,764
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	507	632	663	498	350	475	448	686	462	570	657	510	6,456	(1,785)	4,672	(1,615)	4,841
4	610.1-6 Purchased Water	679	(2,863)	2,942	2,913	(378)	1,755	1,298	1,682	954	1,053	1,778	(624)	11,189	0	11,189	0	11,189
5	615.1-6 Purchased Power	0	0	6	0	0	2,574	361	328	308	327	492	438	4,834	0	4,834	0	4,834
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	730	1,049	1,424	675	711	459	287	327	261	238	662	467	7,290	0	7,290	265	7,555
8	620.1-6 Materials and Supplies	887	86	945	112	936	1,397	449	478	733	(100)	97	164	6,182	0	6,182	224	6,407
9	631.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	0	0	75	407	350	226	0	0	0	0	0	0	1,058	0	1,058	38	1,096
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	68	221	0	0	289	0	289	10	299
16	650.1-6 Transportation Expense	39	40	78	59	235	85	84	59	46	72	132	84	1,013	0	1,013	37	1,050
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	824	824	854	854
20	659.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL WATER DIRECT O&M EXPENSES	3,948	243	8,348	6,520	3,545	8,719	4,599	6,012	4,560	4,543	6,315	5,495	62,848	(960)	61,888	1,041	63,889

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.1-6 Salaries & Wages - Employees	24,537	1,227	25,764
29	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0
30	604.1-6 Employee Pensions & Benefits	6,456	(1,615)	4,841
31	TOTAL WATER DIRECT LABOR COSTS	30,993	(388)	30,605

0863

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (6XX.7)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1991 CUSTOMER ACCTS.				
Line No. Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
1 601.7 Salaries & Wages - Employees	106	158	194	156	167	133	152	166	135	162	183	227	1,942	0	1,942	303	2,244
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	30	45	56	45	48	38	44	48	39	46	53	65	556	(187)	370	(156)	400
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	2	2	2	2	1	1	2	1	2	2	2	19	0	19	32	51
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	12	15
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	65	65	69	69
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	28	41	50	41	43	35	39	43	35	42	47	59	503	0	503	33	536
25 675.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	12	15
26 TOTAL WATER CUSTOMER ACCOUNTS	166	246	303	244	261	208	237	259	211	252	286	354	3,027	(122)	2,905	313	3,340

Total Labor	Total Labor	Adjustments	Total Adj. Labor
601.7 Salaries & Wages - Employees	1,942	303	2,244
603.7 Salaries & Wages - Officers, Etc.	0	0	0
604.7 Employee Pensions & Benefits	556	(156)	400
TOTAL WATER CUST ACCTS LABOR COSTS	2,498	147	2,645

0864

DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (6XX.8)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

Line No.	Account No. and Name	Jan 1991	Feb 1991	Mar 1991	Apr 1991	May 1991	Jun 1991	Jul 1991	Aug 1991	Sep 1991	Oct 1991	Nov 1991	Dec 1991	1991 A & G Per Books O & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	601.8 Salaries & Wages - Employees	417	495	467	473	490	480	505	455	490	507	438	586	5,805	0	5,805	431	6,236
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	151	179	169	171	176	174	183	165	177	184	159	212	2,102	(997)	1,105	1,593	3,695
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	9	8	8	8	8	9	8	8	9	8	10	100	0	100	1	101
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	35	41	39	39	41	40	42	38	41	42	36	49	480	0	480	27	508
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.	34	40	38	38	39	39	41	37	39	41	35	47	467	0	467	20	486
11	633.8 Contractual Services - Legal	14	16	15	15	16	16	16	15	16	17	14	19	190	0	190	12	201
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	16	19	18	18	19	19	20	18	19	20	17	23	227	0	227	16	242
14	641.8 Rental of Building/Real Prop.	7	8	7	7	8	7	8	7	8	8	7	9	90	0	90	45	135
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	4
16	650.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	2	4
17	656.8 Insurance - Vehicle	20	23	22	22	23	23	24	22	23	24	21	28	275	0	275	47	322
18	657.8 Insurance - General Liability	23	27	26	26	27	26	28	25	27	28	24	32	320	0	320	35	356
19	658.8 Insurance - Workman's Comp.	0	1	0	0	1	1	1	0	1	1	0	1	6	189	195	197	203
20	659.8 Insurance - Other	13	16	15	15	16	16	16	15	16	16	14	19	188	0	188	8	195
21	660.8 Advertising Expense	1	2	2	2	2	2	2	2	2	2	1	2	20	0	20	1	21
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,210	1,210
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	177	210	198	201	208	204	214	193	208	215	186	249	2,465	0	2,465	153	2,619
26	TOTAL WATER A&G EXPENSES	916	1,086	1,026	1,039	1,076	1,054	1,108	1,000	1,075	1,113	962	1,287	12,742	(808)	11,934	3,798	16,540

Line No.	Total Labor	Total Labor	Adjustments	Total Adj. Labor
27				
28	601.8 Salaries & Wages - Employees	5,805	431	6,236
29	603.8 Salaries & Wages - Officers, Etc.	0	0	0
30	604.8 Employee Pensions & Benefits	2,102	1,593	3,695
31	TOTAL WATER A&G LABOR COSTS	7,907	2,024	9,931

0865

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-8 Salaries & Wages - Employees	32,283	0	32,283	32,283	0	0	141	225	(36)	32,614	1,631	0	1,961	34,244
2 603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 604.1-8 Employee Pensions & Benefits	9,115	(2,968)	6,147	9,115	(2,968)	0	37	29	0	6,213	226	2,498	(178)	6,937
4 610.1-8 Purchased Water	11,189	0	11,189	11,189	0	0	0	0	0	11,189	0	0	0	11,189
5 615.1-8 Purchased Power	4,933	0	4,933	4,933	0	0	1	8	0	4,943	0	0	10	4,943
6 616.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 618.1-8 Chemicals	7,290	0	7,290	7,290	0	0	0	0	0	7,290	265	0	265	7,555
8 620.1-8 Materials and Supplies	6,681	0	6,681	6,681	0	0	6	34	0	6,721	244	0	284	6,965
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.	467	0	467	467	0	0	3	0	0	469	17	0	20	486
11 633.1-8 Contractual Services - Legal	190	0	190	190	0	0	5	0	0	194	7	0	12	201
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	1,284	0	1,284	1,284	0	0	7	0	0	1,291	47	0	54	1,338
14 641.1-8 Rental of Building/Real Prop.	90	0	90	90	0	0	0	40	0	131	5	0	45	135
15 642.1-8 Rental of Equipment	292	0	292	292	0	0	0	0	0	293	11	0	11	303
16 650.1-8 Transportation Expense	1,019	0	1,019	1,019	0	0	1	12	0	1,032	37	0	51	1,070
17 656.1-8 Insurance - Vehicle	275	0	275	275	0	0	7	28	0	311	11	0	47	322
18 657.1-8 Insurance - General Liability	320	0	320	320	0	0	7	16	0	343	12	0	35	356
19 658.1-8 Insurance - Workman's Comp.	6	1,079	1,085	6	1,079	0	0	2	0	1,087	39	0	1,120	1,126
20 659.1-8 Insurance - Other	188	0	188	188	0	0	1	0	0	189	7	0	8	195
21 660.1-8 Advertising Expense	20	0	20	20	0	0	1	0	0	21	1	0	1	21
22 666.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	1,210	0	0	0	1,210	0	0	1,210	1,210
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	503	0	503	503	0	0	0	33	0	536	0	0	33	536
25 675.1-8 Miscellaneous Expenses	2,469	0	2,469	2,469	0	0	40	33	0	2,542	92	0	165	2,634
26 TOTAL WATER O&M EXPENSES	78,616	(1,890)	76,727	78,616	(1,890)	1,210	258	460	(36)	78,619	2,652	2,498	5,152	83,768

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

0866

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (6XX.1 - .6)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							ALLOCATED LEHIGH COSTS							
Line No. Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1 601.1-6 Salaries & Wages - Employees	24,537		24,537	24,537						24,537	1,227		1,227	25,764
2 603.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3 604.1-6 Employee Pensions & Benefits	6,456	(1,785)	4,672	6,456	(1,785)					4,672	170		(1,615)	4,841
4 610.1-6 Purchased Water	11,189		11,189	11,189						11,189			0	11,189
5 615.1-6 Purchased Power	4,834		4,834	4,834						4,834			0	4,834
6 616.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
7 618.1-6 Chemicals	7,290		7,290	7,290						7,290	265		265	7,555
8 620.1-6 Materials and Supplies	6,182		6,182	6,182						6,182	224		224	6,407
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	1,058		1,058	1,058						1,058	38		38	1,096
14 641.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
15 642.1-6 Rental of Equipment	289		289	289						289	10		10	299
16 650.1-6 Transportation Expense	1,013		1,013	1,013						1,013	37		37	1,050
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	824	824	0	824					824	30		854	854
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	62,848	(960)	61,888	62,848	(960)	0	0	0	0	61,888	2,001	0	1,041	63,889

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.

0867

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated Customer Accounts Expenses (6XX.7)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
							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	1,942		1,942	1,942				215	(19)	2,137	107		303	2,244
2 603.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3 604.7 Employee Pensions & Benefits	556	(187)	370	556	(187)			17		386	14		(156)	400
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	19		19	19				30		49	2		32	51
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				12		15	1		12	15
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	65	65	0	65			2		67	2		69	69
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	503		503	503				33		536			33	536
25 675.7 Miscellaneous Expenses	4		4	4				11		15	1		12	15
26 TOTAL WATER CUST ACCT EXPENSES	3,027	(122)	2,905	3,027	(122)	0	0	327	(19)	3,214	126	0	313	3,340

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.

8980

SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
Allocated A&G Expenses (6XX.8)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No : 920199-WS
Test Year Ended. 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
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	5,805		5,805	5,805			141	10	(17)	5,939	297		431	6,236
2	603.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	604.8 Employee Pensions & Benefits	2,102	(997)	1,105	2,102	(997)		37	13		1,155	42	2,498	1,593	3,695
4	610.8 Purchased Water	0		0	0			0	0		0			0	0
5	615.8 Purchased Power	100		100	100			1	0		101			1	101
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	480		480	480			6	3		490	18		27	508
9	631.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
10	632.8 Contractual Services - Acct.	467		467	467			3	0		469	17		20	486
11	633.8 Contractual Services - Legal	190		190	190			5	0		194	7		12	201
12	634.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
13	635.8 Contractual Services - Other	227		227	227			7	0		234	8		18	242
14	641.8 Rental of Building/Real Prop.	90		90	90			0	40		131	5		45	135
15	642.8 Rental of Equipment	3		3	3			0	0		4	0		0	4
16	650.8 Transportation Expense	2		2	2			1	0		4	0		2	4
17	656.8 Insurance - Vehicle	275		275	275			7	28		311	11		47	322
18	657.8 Insurance - General Liability	320		320	320			7	16		343	12		35	356
19	658.8 Insurance - Workman's Comp.	6	189	195	6	189		0	0		195	7		197	203
20	659.8 Insurance - Other	188		188	188			1	0		189	7		8	195
21	660.8 Advertising Expense	20		20	20			1	0		21	1		1	21
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		1,210	0	0		1,210			1,210	1,210
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	2,465		2,465	2,465			40	22		2,527	92		153	2,619
26	TOTAL WATER A&G EXPENSES	12,742	(809)	11,934	12,742	(809)	1,210	259	133	(17)	13,518	524	2,498	3,798	16,540

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $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: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional 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 12/31/86 (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	23,759	32,283	8,524	35.88%	30,038	2,245	7.47%
2	603.1-8 Salaries & Wages - Officers, Etc.	4,448	0	(4,448)	-100.00%	5,624	(5,624)	-100.00%
3	604.1-8 Employee Pensions & Benefits	0	6,147	6,147	N.A.	0	6,147	N.A.
4	610.1-8 Purchased Water	13,277	11,189	(2,088)	-15.73%	16,786	(5,597)	-33.34%
5	615.1-8 Purchased Power	3,584	4,933	1,349	37.65%	4,531	402	8.86%
6	616.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
7	618.1-8 Chemicals	1,772	7,290	5,518	311.40%	2,240	5,050	225.40%
8	620.1-8 Materials and Supplies	1,954	6,681	4,727	241.92%	2,470	4,211	170.45%
9	631.1-8 Contractual Services - Engr.	0	1	1	N.A.	0	1	N.A.
10	632.1-8 Contractual Services - Acct.	0	467	467	N.A.	0	467	N.A.
11	633.1-8 Contractual Services - Legal	0	190	190	N.A.	0	190	N.A.
12	634.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
13	635.1-8 Contractual Services - Other	257	1,284	1,027	399.67%	325	959	295.22%
14	641.1-8 Rental of Building/Real Prop.	0	90	90	N.A.	0	90	N.A.
15	642.1-8 Rental of Equipment	0	292	292	N.A.	0	292	N.A.
16	650.1-8 Transportation Expense	45	1,019	974	2164.27%	57	962	1690.95%
17	656.1-8 Insurance - Vehicle	0	275	275	N.A.	0	275	N.A.
18	657.1-8 Insurance - General Liability	0	320	320	N.A.	0	320	N.A.
19	658.1-8 Insurance - Workman's Comp.	0	1,085	1,085	N.A.	0	1,085	N.A.
20	659.1-8 Insurance - Other	2,417	188	(2,229)	-92.24%	3,056	(2,868)	-93.86%
21	660.1-8 Advertising Expense	0	20	20	N.A.	0	20	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	259	0	(259)	-100.00%	327	(327)	-100.00%
24	670.1-8 Bad Debt Expense	122	503	381	312.30%	154	349	226.12%
25	675.1-8 Miscellaneous Expenses	1,889	2,469	580	30.70%	2,388	81	3.38%
26	**TOTAL WATER O&M EXPENSES**	**53,783**	**76,727**	**22,944**	**42.66%**	**67,997**	**8,729**	**12.84%**
27	**SUBTOTAL (less accts. 666 & 667)**	**53,524**	**76,727**	**23,203**	**43.35%**	**67,670**	**9,057**	**11.80%**
28	**Average ERC's**	**403**	**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**	**136.2**	**27**	**24.27%**			
30			**Compounded Multiplier =**		**26.43%**			

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: *DUI-SSU / Collier / Marco Shores Utilities*

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior *Test Year* Ended 12/31/86	(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	15,126		24,537	9,411	62.22%	19,124	5,413	28.31%
2	603.1-6 Salaries & Wages - Officers, Etc.	4,448		0	(4,448)	-100.00%	5,624	(5,624)	-100.00%
3	604.1-6 Employee Pensions & Benefits	0		4,672	4,672	N.A.	0	4,672	N.A.
4	610.1-6 Purchased Water	13,277		11,189	(2,088)	-15.73%	16,786	(5,597)	-33.34%
5	615.1-6 Purchased Power	3,584		4,834	1,250	34.87%	4,531	302	6.67%
6	*616.1-6 Fuel for Power Purchased*	0		0	0	N.A.	0	0	N.A.
7	618.1-6 Chemicals	1,772		7,290	5,518	311.40%	2,240	5,050	225.40%
8	620.1-6 Materials and Supplies	1,954		6,182	4,228	216.39%	2,470	3,712	150.25%
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		1,058	1,058	N.A.	0	1,058	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		289	289	N.A.	0	289	N.A.
16	650.1-6 Transportation Expense	0		1,013	1,013	N.A.	0	1,013	N.A.
17	656.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
18	657.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
19	658.1-6 Insurance - Workman's Comp.	0		824	824	N.A.	0	824	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**	**40,161**		**61,866**	**21,727**	**54.10%**	**50,775**	**11,113**	**21.89%**
27	**SUBTOTAL (less accts. 666 & 667)**	**40,161**		**61,866**	**21,727**	**54.10%**	**50,775**	**11,113**	**17.98%**
28	**Average ERC's**	**403**		**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**26.43%**			

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: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional 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

	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
								TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	Prior Test Year Ended 12/31/86	(a)	Current Test Year Ended 12/31/91 (Interim)	$ Difference	% Difference	O & M Expense Guideline 12/31/91	$	%
1	601.7 Salaries & Wages - Employees	5,009		1,942	(3,067)	-61.23%	6,333	(4,391)	-69.34%
2	603.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.7 Employee Pensions & Benefits			370	370	N.A.	0	370	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	19	N.A.	0	19	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			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.			65	65	N.A.	0	65	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	122		503	381	312.30%	154	349	226.12%
25	675.7 Miscellaneous Expenses			4	4	N.A.	0	4	N.A.
26	**TOTAL WATER O&M EXPENSES**	**5,131**		**2,905**	**(2,226)**	**-43.38%**	**6,487**	**(3,582)**	**-55.22%**
27	**SUBTOTAL (less accts. 666 & 667)**	**5,131**		**2,905**	**(2,226)**	**-43.38%**	**6,487**	**(3,582)**	**-123.30%**
28	**Average ERC's**	**403**		**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**26.43%**			

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: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/86	(a)	(3) Current Test Year Ended 12/31/91 (Interim)	(4) $ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE $	(8) %
1	601.8 Salaries & Wages - Employees	3,624		5,805	2,181	60.18%	4,582	1,223	26.69%
2	603.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	604.8 Employee Pensions & Benefits			1,105	1,105	N.A.	0	1,105	N.A.
4	610.8 Purchased Water			0	0	N.A.	0	0	N.A.
5	615.8 Purchased Power			100	100	N.A.	0	100	N.A.
6	616.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
7	618.8 Chemicals			0	0	N.A.	0	0	N.A.
8	620.8 Materials and Supplies			480	480	N.A.	0	480	N.A.
9	631.8 Contractual Services - Engr.			1	1	N.A.	0	1	N.A.
10	632.8 Contractual Services - Acct.			467	467	N.A.	0	467	N.A.
11	633.8 Contractual Services - Legal			190	190	N.A.	0	190	N.A.
12	634.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
13	635.8 Contractual Services - Other	257		227	(30)	-11.84%	325	(98)	-30.27%
14	641.8 Rental of Building/Real Prop.			90	90	N.A.	0	90	N.A.
15	642.8 Rental of Equipment			3	3	N.A.	0	3	N.A.
16	650.8 Transportation Expense	45		2	(43)	-94.63%	57	(54)	-95.75%
17	656.8 Insurance - Vehicle			275	275	N.A.	0	275	N.A.
18	657.8 Insurance - General Liability			320	320	N.A.	0	320	N.A.
19	658.8 Insurance - Workman's Comp.			195	195	N.A.	0	195	N.A.
20	659.8 Insurance - Other	2,417		188	(2,229)	-92.24%	3,056	(2,868)	-93.86%
21	660.8 Advertising Expense			20	20	N.A.	0	20	N.A.
22	666.8 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
23	667.8 Reg. Comm. Exp. - Other	259		0	(259)	-100.00%	327	(327)	-100.00%
24	670.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
25	675.8 Miscellaneous Expenses	1,889		2,465	576	30.51%	2,388	77	3.23%
26	**TOTAL WATER O&M EXPENSES**	**8,491**		**11,934**	**3,443**	**40.55%**	**10,735**	**1,199**	**11.17%**
27	**SUBTOTAL (less accts. 666 & 667)**	**8,232**		**11,934**	**3,702**	**44.97%**	**10,408**	**1,526**	**12.79%**
28	**Average ERC's**	**403**		**410**	**7**	**1.74%**			
29	**Average Consumer Price Index - U**	**109.6**		**136.2**	**27**	**24.27%**			
30				**Compounded Multiplier =**		**26.43%**			

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: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

Line No.	(1) Account No. and Name	(2) O&M GUIDELINE DEVIATION Amount	(3) %	(4) Explanation
1	601.1-S Salaries & Wages - Employees	2,245	7.47%	
2	603.1-S Salaries & Wages - Officers, Etc.	(5,624)	-100.00%	
3	604.1-S Employee Pensions & Benefits	6,147	N.A.	
4	610.1-S Purchased Water	(5,597)	-33.34%	
5	615.1-S Purchased Power	402	8.88%	
6	616.1-S Fuel for Power Purchased	0	N.A.	
7	618.1-S Chemicals	5,050	225.40%	
8	620.1-S Materials and Supplies	4,211	170.45%	
9	631.1-S Contractual Services - Engr.	1	N.A.	
10	632.1-S Contractual Services - Acct.	467	N.A.	
11	633.1-S Contractual Services - Legal	190	N.A.	
12	634.1-S Contractual Services - Mgmt. Fees	0	N.A.	
13	635.1-S Contractual Services - Other	959	295.22%	(A detailed explanation of the deviations from
14	641.1-S Rental of Building/Real Prop.	90	N.A.	the O&M benchmark is contained in Volume I)
15	642.1-S Rental of Equipment	292	N.A.	
16	650.1-S Transportation Expense	962	1690.95%	
17	656.1-S Insurance - Vehicle	275	N.A.	
18	657.1-S Insurance - General Liability	320	N.A.	
19	658.1-S Insurance - Workman's Comp.	1,085	N.A.	
20	659.1-S Insurance - Other	(2,868)	-93.88%	
21	660.1-S Advertising Expense	20	N.A.	
22	666.1-S Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
23	667.1-S Reg. Comm. Exp. - Other	(327)	-100.00%	
24	670.1-S Bad Debt Expense	349	226.12%	
25	675.1-S Miscellaneous Expenses	81	3.38%	
	TOTAL WATER O&M EXPENSE DEVIATIONS	8,729	12.84%	

CONTRACTUAL SERVICES - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant, or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges By Firm	(5) Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	$25 - 120	$134,241	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5	Sheahen, Rowlson, & Messina	John Sheahen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600	Outside printers
29	(Rate case assembly)			412,733	Customer notification mailing costs
30				29,459	Material & supplies
31				3,306	Others
33	FPSC			2,250	Filing fees with FPSC
35			**Total**	**$1,772,200**	

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

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	$4,841
50	Total Projected Rate Case Expense	1,772,200	4,841
52	**Annual Amortization Over 4 Years**	**$443,050**	**$1,210**
55	Method of Allocation Between Systems:		
56	Average Number of Customers	101,044	276
57	% of Total	100%	0.2731%
59	(A detailed allocation schedule is		
60	contained in Volume I of the MFR's)		

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

For the Test Year and 2 years Prior and 1 Year Subsequent - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

Maintenance projects greater than 2% of test year revenues per system:

Line No.	(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: DUI-SSU / Collier / Marco Shores Utilities

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct. No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

For rate making purposes, the following are the items which are allocated in this filing:
(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W), A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W), A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W), A-10 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W), B-6 (S)
(C) Rate Case Expense Amortization (O&M)	Average No. of Customers (FPSC Filed Systems)	B-5 (W), B-6 (S)
(D) Parent Debt Adjustment & ITC (Income Taxes)	Average No. of Customers (Total Company)	B-16 (W), B-17 (S)

NET WATER DEPRECIATION EXPENSE - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

Line No.	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	19	40	2.50%	0	0	0
4	339.1 Other Plant & Misc.	772	25	4.00%	31	0	31
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	0	30	3.33%	0	0	0
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0
12	309.2 Supply Mains	74,540	35	2.86%	2,130	0	2,130
13	310.2 Power Generation Eq.	3,713	20	5.00%	186	0	186
14	311.2 Pumping Equipment	114,514	20	5.00%	5,726	0	5,726
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	56,350	0	N.A.	0	0	0
18	304.3 Structures & Improvements	154,023	33	3.03%	4,667	0	4,667
19	320.3 Water Treatment Eq.	522,158	22	4.55%	23,734	0	23,734
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	184,658	37	2.70%	4,991	0	4,991
25	331.4 Transm. & Distribution	255,904	43	2.33%	5,951	0	5,951
26	333.4 Services	1,265	40	2.50%	32	0	32
27	334.4 Meters & Meter Installation	5,551	20	5.00%	278	0	278
28	335.4 Hydrants	0	45	2.22%	0	0	0
29	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0
30	**GENERAL PLANT**						
31	303.5 Land & Land Rights	1,450	0	N.A.	0	0	0
32	304.5 Structures & Improvements	7,199	40	2.50%	180	0	180
33	340.5 Office Furniture & Equipment	3,694	15	6.67%	246	0	246
34	340.51 Computer Equipment	5,706	6	16.67%	951	0	951
35	341.5 Transportation Equipment	4,905	6	16.67%	818	0	818
36	342.5 Stores Equipment	40	18	5.56%	2	0	2
37	343.5 Tools, Shop & Garage	1,859	16	6.25%	116	0	116
38	344.5 Laboratory Equipment	412	15	6.67%	27	0	27
39	345.5 Power Operated Equipment	2,423	12	8.33%	202	0	202
40	346.5 Communication Equipment	765	10	10.00%	76	0	76
41	347.5 Miscellaneous Equipment	259	15	6.67%	17	0	17
42	348.5 Other Tangible Plant	203	10	10.00%	20	0	20
43							
44	**INTANGIBLE PLANT**	791		3.96%	31	0	31
45	**SUPPLY & PUMPING**	192,767		4.17%	8,041	0	8,041
46	**WATER TREATMENT PLANT**	732,531		3.88%	28,402	0	28,402
47	**TRANSM. & DISTRIBUTION**	447,378		2.51%	11,251	0	11,251
48	**GENERAL PLANT**	28,914		9.19%	2,657	0	2,657
49							
51	**TOTAL DEPRECIATION EXPENSE**	**1,402,380**		**3.59%**	**50,382**	**0**	**50,382**
52	**AMORTIZATION OF CIAC**				**(6,832)**	**0**	**(6,832)**
53	**NON-USED AND USEFUL**				**(17,846)**	**0**	**(17,846)**
54	**NET DEPRECIATION EXPENSE - WATER**				**25,704**	**0**	**25,704**

NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)
			1991 CIAC AMORTIZATION EXPENSE		
Line No. WATER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense Per Books	Adjustment	Adjusted CIAC Amort.
1 Plant Capacity Fees	64,145	3.93%	2,523	0	2,523
2 Line/Main Extension Fees	0	2.33%	0	0	0
3 Meter Installation Fees	1,560	5.00%	78	0	78
4 Contributed Lines	174,347	2.33%	4,055	0	4,055
5 Cont. Prty. Other Than Lines	1,397	3.62%	51	0	51
6 Service Installation Fees	5,050	2.50%	126	0	126
7 **TOTAL WATER CIAC AMORT. EXPENSE**	**246,499**		**6,832**	**0**	**6,832**

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: *Provide a schedule that shows the development of composite CIAC amortization rates for the test year.*

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant	(3) Average Adjusted Dep. Exp.	(4) Composite Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	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	0	0	N.A.
6	308.2 Infiltration Galleries	0	0	N.A.
7	309.2 Supply Mains	74,540	2,130	2.86%
8	310.2 Power Generation Eq.	3,713	186	5.00%
9	311.2 Pumping Equipment	114,514	5,726	5.00%
10	339.2 Other Plant & Misc.	0	0	N.A.
11	304.3 Structures & Improvements	154,023	4,667	3.03%
12	320.3 Water Treatment Eq.	522,158	23,734	4.55%
13	339.3 Other Plant & Misc.	0	0	N.A.
14	330.4 Distr. Reservoirs	184,658	4,991	2.70%
15	**COMPOSITE RATE**	1,053,606	41,434	**3.93%**
16	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
17	304.4 Structures & Improvements	0	0	N.A.
18	331.4 Transm. & Distribution	255,904	5,951	2.33%
19	335.4 Hydrants	0	0	N.A.
20	339.4 Other Plant & Misc.	0	0	N.A.
21	**COMPOSITE RATE**	255,904	5,951	**2.33%**
22	**METER INSTALLATIONS FEES:**			
23	334.4 Meters & Meter Insallation	5,551	278	5.00%
24	**COMPOSITE RATE**	5,551	278	**5.00%**
25	**SERVICE INSTALLATION FEES:**			
26	333.4 Services	1,265	32	2.50%
27	**COMPOSITE RATE**	1,265	32	**2.50%**
28	**OTHERS: (Weighted Average of above Rates):**			
29	Plant Capacity Fees (Line 15)	1,053,606	41,434	3.93%
30	Line / Main Extension Fees & Contri. lines (Line 21)	255,904	5,951	2.33%
31	Meter Installation Fees (Line 24)	5,551	278	5.00%
32	Service Installation Fees (Line 27)	1,265	32	2.50%
33	**COMPOSITE RATE**	1,316,326	47,694	**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: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

(1)	(2)	(3)	(4)	(5)	(6)
	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
Line No. Account No. and Name	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount
1 **INTANGIBLE PLANT**					
2 301.1 Organization	0	0	0	0.00%	0
3 302.1 Franchises	0	0	0	0.00%	0
4 339.1 Other Plant & Misc.	31	0	31	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	0	0	0	0.00%	0
11 308.2 Infiltration Galleries	0	0	0	0.00%	0
12 309.2 Supply Mains	2,130	0	2,130	0.00%	0
13 310.2 Power Generation Eq.	186	0	186	0.00%	0
14 311.2 Pumping Equipment	5,726	0	5,726	18.00%	1,031
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	4,667	0	4,667	52.00%	2,427
19 320.3 Water Treatment Eq.	23,734	0	23,734	52.00%	12,342
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	4,991	0	4,991	41.00%	2,046
25 331.4 Transm. & Distribution	5,951	4,055	1,897	0.00%	0
26 333.4 Services	32	0	32	0.00%	0
27 334.4 Meters & Meter Insallation	278	0	278	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	180	0	180	0.00%	0
33 340.5 Office Furniture & Equipment	246	0	246	0.00%	0
34 340.51 Computer Equipment	951	0	951	0.00%	0
35 341.5 Transportation Equipment	818	0	818	0.00%	0
36 342.5 Stores Equipment	2	0	2	0.00%	0
37 343.5 Tools, Shop & Garage	116	0	116	0.00%	0
38 344.5 Laboratory Equipment	27	0	27	0.00%	0
39 345.5 Power Operated Equipment	202	0	202	0.00%	0
40 346.5 Communication Equipment	76	0	76	0.00%	0
41 347.5 Miscellaneous Equipment	17	0	17	0.00%	0
42 348.5 Other Tangible Plant	20	0	20	0.00%	0
43					
44 **INTANGIBLE PLANT**	31	0	31		0
45 **SUPPLY & PUMPING**	8,041	0	8,041		1,031
46 **WATER TREATMENT PLANT**	28,402	0	28,402		14,769
47 **TRANSM. & DISTRIBUTION**	11,251	4,055	7,197		2,046
48 **GENERAL PLANT**	2,657	0	2,657		0
49					
51 **TOTAL**	**50,382**	**4,055**	**46,327**		**17,846**
52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =**				**38.52%**	

SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs) INTERIM:**	4,709	739	5,448	See Notes	
2	**REGULATORY ASSESSMENT FEES (RAFs) FINAL:**	4,709	740	5,449		
3	**PAYROLL TAXES:**					
4	(Adjustments)					
5		0	2,786	2,786		
6		0	0	0		
7	**TOTAL**	0	2,786	2,786		
8	**REAL ESTATE & PERSONAL PROPERTY TAXES:**					
9	(Adjustments)					
10		9,127	0	9,127		
11		0	0	0		
12	**TOTAL**	9,127	0	9,127		
13	**OTHER:**					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME) INTERIM**	13,836	3,526	17,361		B-1 (W)
19	**TOTAL TAXES OTHER (PRESENT INCOME) FINAL**	13,836	3,526	17,362		B-1 (W)

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: DUI-SSU / Collier / Marco Shores Utilities
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	104,642	16,433	121,075	104,642	16,438	121,080	B-4 (W)	-
3 Less:								
4 Operation & Maintenance	78,616	(1,890)	76,727	78,616	5,152	83,769	B-5 (W)	-
5 Depreciation, net of CIAC Amort.	25,704	0	25,704	25,704	0	25,704	B-13 (W)	-
6 Amortization	0	0	0	0	0	0	B-18 (W)	-
7 Taxes Other Than Income	13,836	3,526	17,362	13,836	3,526	17,362	B-15 (W)	-
8 Pre Tax Operating Expenses	118,156	1,636	119,792	118,156	8,678	126,834	-	-
9 **TOTAL PRE-TAX INCOME**	(13,514)	14,797	1,283	(13,514)	7,760	(5,754)	-	-
10 **TAX COMPUTATION:**								
11 Pre Tax Operating Income	(13,514)	14,797	1,283	(13,514)	7,760	(5,754)	Above	-
12 Less:								
13 Interest Expense:								
14 Rate Base	444,513	3,061	447,574	444,513	3,941	448,455	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	25,782	178	25,959	25,782	229	26,010	-	-
17 Total Taxable Income	(39,296)	14,619	(24,677)	(39,296)	7,531	(31,765)	-	-
18 Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (W)	-
19 **SUBTOTAL INCOME TAXES**	(14,787)	5,501	(9,286)	(14,787)	2,834	(11,953)	-	-
20 Less:								
21 Parent Debt Adjustment	3,257	0	3,257	3,257	0	3,257	C-9 (W)	-
22 Investment Tax Credit	647	0	647	647	0	647	C-8 (W)	-
23 **TOTAL INCOME TAXES**	(18,691)	5,501	(13,190)	(18,691)	2,834	(15,857)	-	B-1 (W)

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE						
			1991 Aquisition Adjustment Amort. Exp.				
Line No. WATER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No.XXXXX	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 *Total Amortization Expense*	0	0.00%	0	0	0		A-20 (W)
2 Less: Non-Used & Useful Amort. Exp.			0	0	0	See Below	
3 **NET AMORTIZATION EXPENSE**			**0**	**0**	**0**		B-1 (W)

Note:
1. Column (2) is from A-20 (W).

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

(1)	(2)	(3)	(4)	(5)	(6)
	1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No. Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1 Total Amortization Expense	0	0	0	Above	
2 Composite Non-Used & Useful Net Dep. (%)	38.52%	0.00%	38.52%	B-13 (W)	
3 **NON-USED & USEFUL AMORT. EXP.**	**0**	**0**	**0**		Above