# SOUTHERN STATES UTILITIES, INC.
# DELTONA UTILITIES, INC.

FILED
DEC 13 1996
Clerk, District Court of Appeal
First District

BEFORE THE

## FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

**APPLICATION FOR A GENERAL RATE INCREASE**

ORIGINAL
FILE COPY

**VOLUME II**
**BOOK 6 OF 11**

WATER MINIMUM FILING REQUIREMENTS

Containing

**EDULES A & B - RATE BASE AND OPERATING INCOME**
**for**
**Stone Mountain through Zephyr Shores**

FOR THE TEST YEAR ENDED
**DECEMBER 31, 1991**

DOCUMENT NUMBER-DATE
04730 MAY 11 1992
FPSC-RECORDS/REPORTING

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

DOCKET NO. 920199-WS
VOLUME II
BOOK 6 OF 11

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

## TABLE OF CONTENTS


| SYSTEM NAME | COUNTY | RATE BASE SCHEDULE A | OPERATING INCOME SCHEDULE B |
|---|---|---|---|
| Stone Mountain | Lake | 1 - 27 | 28 - 59 |
| Sugar Mill | Volusia | 60 - 86 | 87 - 118 |
| Sugar Mill Woods | Citrus | 119 - 145 | 146 - 177 |
| Sunny Hills Utilities | Washington | 178 - 208 | 209 - 240 |
| Sunshine Parkway | Lake | 241 - 267 | 268 - 299 |
| Tropical Park | Osceola | 300 - 326 | 327 - 358 |
| University Shores | Orange | 359 - 385 | 386 - 417 |
| Venetian Village | Lake | 418 - 444 | 445 - 476 |
| Welaka | Putnam | 477 - 503 | 504 - 535 |
| Western Shores | Lake | 536 - 562 | 563 - 594 |
| Westmont | Orange | 595 - 621 | 622 - 653 |
| Windsong | Osceola | 654 - 680 | 681 - 712 |
| Woodmere | Duval | 713 - 739 | 740 - 771 |
| Wootens | Putnam | 772 - 798 | 799 - 830 |
| Zephyr Shores | Pasco | 831 - 857 | 858 - 889 |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Stone Mountain - 565

## Lake County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Stone Mountain
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 | 18,930 | (94) | 18,836 | A-5 (W) |
| 2 | Utility Land & Land Rights | 34 | 0 | 34 | A-5 (W) |
| 3 | Non-Used & Useful | (6,157) | 0 | (6,157) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (4,804) | 32 | (4,773) | A-9 (W) |
| 6 | CIAC | (1,750) | 0 | (1,750) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 414 | 0 | 414 | 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 | 598 | 19 | 617 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 7,041 | (43) | 6,998 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Stone Mountain
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 | 18,930 | (94) | 18,836 | A-5 (W) |
| 2 Utility Land & Land Rights | 34 | 0 | 34 | A-5 (W) |
| 3 Non-Used & Useful | (6,157) | 0 | (6,157) | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (4,804) | 32 | (4,773) | A-9 (W) |
| 6 CIAC | (1,750) | 0 | (1,750) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 414 | 0 | 414 | 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 | 598 | (15) | 583 | A-17 (W) |
| 13 **TOTAL WATER RATE BASE** | 7,041 | (77) | 6,964 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Lake / Stone Mountain**

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. | (188) | 0 | (94) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (188) | 0 | (94) | |
| 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. | 39 | 39 | 39 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (15) | (8) | |
| 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 | | 39 | 24 | 32 | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | **F. CIAC (Interim / Final):** | | | | |
| 42 | 1. | | | | A-12 (W) |
| 43 | | | | | |
| 44 | 2. | | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | | 0 | 0 | 0 | |
| 48 | | | | | |
| 49 | | | | | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | (continued...) | | | | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Lake / Stone Mountain

FPSC

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

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

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

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):** | | | | |
| 2 | 1. | | | | A-14 (W) |
| 3 | | | | | |
| 4 | 2 | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | 0 | 0 | 0 | |
| 8 | **H. ACQUISITION ADJUSTMENTS (Interim / Final):** | | | | |
| 9 | 1. | | | | A-20 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | 0 | 0 | 0 | |
| 15 | **I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):** | | | | |
| 16 | 1. | | | | A-20 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | 0 | 0 | 0 | |
| 22 | **J. ADVANCES FOR CONSTRUCTION (Interim / Final):** | | | | |
| 23 | 1. | | | | A-16 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | 0 | 0 | 0 | |
| 29 | **K. DEFERRED TAX (Interim / Final):** | | | | |
| 30 | 1. | | | | C-7 (W) |
| 31 | | | | | |
| 32 | 2. | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | 0 | 0 | 0 | |
| 36 | **L. WORKING CAPITAL ALLOWANCE (Interim):** | | | | |
| 37 | 1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate). | (15) | (15) | (15) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (15) | (15) | (15) | |
| 43 | **M. WORKING CAPITAL ALLOWANCE (Final):** | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 19 | 19 | 19 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 19 | 19 | 19 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | **TOTAL WATER RATE BASE ADJUSTMENTS (Interim):** | (164) | 10 | (77) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | **TOTAL WATER RATE BASE ADJUSTMENTS (Final):** | (130) | 44 | (43) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 7,417 |
| 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** | 7,417 |
| 38 | 1985 Additions | 8,415 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 8,415 |
| 42 | **12/31/85 BALANCE** | 15,832 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**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** | 15,832 |
| 2 | 1986 Additions | 2,790 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 2,790 |
| 6 | **12/31/86 BALANCE** | 18,622 |
| 7 | 1987 Additions | 366 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 366 |
| 11 | **12/31/87 BALANCE** | 18,988 |
| 12 | 1988 Additions | 275 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 275 |
| 16 | **12/31/88 BALANCE** | 19,263 |
| 17 | 1989 Additions | 210 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 210 |
| 21 | **12/31/89 BALANCE** | 19,473 |
| 22 | 1990 Additions (A/C 101) | (30) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | (30) |
| 27 | **12/31/90 BALANCE** | 19,443 |
| 28 | 1990 General Plant Reallocation Adjustments * | (410) |
| 29 | **12/31/90 ADJUSTED BALANCE** | 19,033 |
| 30 | 1991 Additions (A/C 101) | (140) |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | 0 |
| 34 | 1991 Net Additions | (140) |
| 35 | **12/31/91 BALANCE** | 18,894 |

* 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 / Stone Mountain**

Docket 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 | 188 | (188) | 0 | (0) | (188) | 0 | (0) | 94 | (94) | 0 |
| 3 | 302.1 Franchises | 965 | 0 | 0 | 965 | 0 | 0 | 965 | 965 | 0 | 965 |
| 4 | 339.1 Other Plant & Misc. | 2,079 | 0 | 0 | 2,079 | 0 | 0 | 2,079 | 2,079 | 0 | 2,079 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 7 | 304.2 Structures & Improvements | 289 | 0 | 0 | 289 | 0 | 0 | 289 | 289 | 0 | 289 |
| 8 | 305.2 Collect. & Impound. | 3,310 | 0 | 0 | 3,310 | 0 | 0 | 3,310 | 3,310 | 0 | 3,310 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 26 | 0 | 0 | 26 | 0 | 0 | 26 | 26 | 0 | 26 |
| 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 | 7,025 | 0 | 0 | 7,025 | 0 | 0 | 7,025 | 7,025 | 0 | 7,025 |
| 15 | 339.2 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 65 | 0 | 0 | 65 | 0 | 0 | 65 | 65 | 0 | 65 |
| 19 | 320.3 Water Treatment Eq. | 692 | 0 | 0 | 692 | 0 | 0 | 692 | 692 | 0 | 692 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330.4 Distr. Reservlors | 6 | 0 | 0 | 6 | 0 | 0 | 6 | 6 | 0 | 6 |
| 25 | 331.4 Transm. & Distribution | 1,938 | 0 | 0 | 1,938 | 0 | 0 | 1,938 | 1,938 | 0 | 1,938 |
| 26 | 333.4 Services | 337 | 0 | 0 | 337 | 0 | 0 | 337 | 337 | 0 | 337 |
| 27 | 334.4 Meters & Meter Installation | 1,492 | 0 | 0 | 1,492 | 0 | 0 | 1,492 | 1,492 | 0 | 1,492 |
| 28 | 335.4 Hydrants | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| 29 | 339.4 Other Plant & Misc. | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 10 | 0 | 10 |
| 30 | **GENERAL PLANT** | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 32 | (1) | 0 | 31 | 0 | 0 | 31 | 32 | 0 | 32 |
| 32 | 304.5 Structures & Improvements | 155 | 4 | 0 | 158 | 0 | 0 | 158 | 156 | 0 | 156 |
| 33 | 340.5 Office Furniture & Equipme | 80 | 1 | 0 | 81 | 0 | 0 | 81 | 80 | 0 | 80 |
| 34 | 340.51 Computer Equipment | 105 | 38 | 0 | 143 | 0 | 0 | 143 | 124 | 0 | 124 |
| 35 | 341.5 Transportation Equipment | 103 | 8 | 0 | 111 | 0 | 0 | 111 | 107 | 0 | 107 |
| 36 | 342.5 Stores Equipment | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 37 | 343.5 Tools, Shop & Garage | 41 | (1) | 0 | 40 | 0 | 0 | 40 | 40 | 0 | 40 |
| 38 | 344.5 Laboratory Equipment | 9 | 1 | 0 | 9 | 0 | 0 | 9 | 9 | 0 | 9 |
| 39 | 345.5 Power Operated Equipment | 55 | (5) | 0 | 50 | 0 | 0 | 50 | 53 | 0 | 53 |
| 40 | 346.5 Communication Equipment | 16 | 1 | 0 | 17 | 0 | 0 | 17 | 17 | 0 | 17 |
| 41 | 347.5 Miscellaneous Equipment | 5 | 1 | 0 | 6 | 0 | 0 | 6 | 6 | 0 | 6 |
| 42 | 348.5 Other Tangible Plant | 4 | 0 | 0 | 5 | 0 | 0 | 5 | 4 | 0 | 4 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 3,232 | (188) | 0 | 3,044 | (188) | 0 | 3,044 | 3,138 | (94) | 3,044 |
| 45 | **SUPPLY & PUMPING** | 10,654 | 0 | 0 | 10,654 | 0 | 0 | 10,654 | 10,654 | 0 | 10,654 |
| 46 | **WATER TREATMENT PLANT** | 757 | 0 | 0 | 757 | 0 | 0 | 757 | 757 | 0 | 757 |
| 47 | **TRANSM. & DISTRIBUTION** | 3,786 | 0 | 0 | 3,786 | 0 | 0 | 3,786 | 3,786 | 0 | 3,786 |
| 48 | **GENERAL PLANT** | 604 | 48 | 0 | 653 | 0 | 0 | 653 | 629 | 0 | 629 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 19,033 | (140) | 0 | 18,893 | (188) | 0 | 18,894 | 18,963 | (94) | 18,870 |
| 51 | **LAND & LAND RIGHTS** | 34 | (1) | 0 | 33 | 0 | 0 | 33 | 34 | 0 | 34 |
| 52 | **TOTAL PIS LESS LAND** | 18,999 | (139) | 0 | 18,860 | (188) | 0 | 18,861 | 18,930 | (94) | 18,836 |

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

NARUC Account 108 represents Completed Construction Not Classified, subaccount 301.0

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

**Company: SSU / Lake / Stone Mountain**

Docket 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 | 965 | 0 | 0 | 965 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 2,079 | 0 | 0 | 2,079 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 303.2 Land & Land Rights | 2 | 0 | 0 | 2 | 0% | 0 |
| 7 304.2 Structures & Improvements | 289 | 0 | 0 | 289 | 62% | 179 |
| 8 305.2 Collect. & Impound. | 3,310 | 0 | 0 | 3,310 | 62% | 2,052 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 26 | 0 | 0 | 26 | 62% | 16 |
| 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 | 7,025 | 0 | 0 | 7,025 | 62% | 4,356 |
| 15 339.2 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0% | 0 |
| 18 304.3 Structures & Improvements | 65 | 0 | 0 | 65 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 692 | 0 | 0 | 692 | 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 | 6 | 0 | 0 | 6 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 1,938 | 0 | 0 | 1,938 | 75% | 1,454 |
| 26 333.4 Services | 337 | 0 | 0 | 337 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 1,492 | 0 | 0 | 1,492 | 0% | 0 |
| 28 335.4 Hydrants | 3 | 0 | 0 | 3 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 10 | 0 | 0 | 10 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | | |
| 31 303.5 Land & Land Rights | 32 | 0 | 0 | 32 | 0% | 0 |
| 32 304.5 Structures & Improvements | 156 | 0 | 0 | 156 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 80 | 0 | 0 | 80 | 0% | 0 |
| 34 340.51 Computer Equipment | 124 | 0 | 0 | 124 | 0% | 0 |
| 35 341.5 Transportation Equipment | 107 | 0 | 0 | 107 | 0% | 0 |
| 36 342.5 Stores Equipment | 1 | 0 | 0 | 1 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 40 | 0 | 0 | 40 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 9 | 0 | 0 | 9 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 53 | 0 | 0 | 53 | 0% | 0 |
| 40 346.5 Communication Equipment | 17 | 0 | 0 | 17 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 6 | 0 | 0 | 6 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 4 | 0 | 0 | 4 | 0% | 0 |
| 43 | | | | | | |
| 44 **INTANGIBLE PLANT** | 3,044 | 0 | 0 | 3,044 | | 0 |
| 45 **SUPPLY & PUMPING** | 10,654 | 0 | 0 | 10,654 | | 6,603 |
| 46 **WATER TREATMENT PLANT** | 757 | 0 | 0 | 757 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 3,786 | 0 | 0 | 3,786 | | 1,454 |
| 48 **GENERAL PLANT** | 629 | 0 | 0 | 629 | | 0 |
| 49 | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 18,870 | 0 | 0 | 18,870 | | 8,057 |
| 51 **LAND & LAND RIGHTS** | 34 | 0 | 0 | 34 | | 0 |
| 52 **TOTAL PIS LESS LAND** | 18,836 | 0 | 0 | 18,836 | | 8,057 |
| 53 | | | **Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =** | | **42.70%** | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 - NON-USED & USEFUL | | | |
| Line No. Description | Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| **WATER** | | | | |
| 1 Plant in Service | 8,057 | 0 | 8,057 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 *Accumulated Depreciation* | (1,899) | 0 | (1,899) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 6,157 | 0 | 6,157 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 522 |
| 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** | 522 |
| 38 | 1985 Additions | 454 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 454 |
| 42 | 12/31/85 BALANCE | 976 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**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** | 976 |
| 2 | 1986 Additions | 660 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 660 |
| 6 | **12/31/86 BALANCE** | 1,636 |
| 7 | 1987 Additions | 705 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 705 |
| 11 | **12/31/87 BALANCE** | 2,341 |
| 12 | 1988 Additions | 718 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 718 |
| 16 | **12/31/88 BALANCE** | 3,059 |
| 17 | 1989 Additions | 739 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 739 |
| 21 | **12/31/89 BALANCE** | 3,798 |
| 22 | 1990 Additions | 739 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 739 |
| 26 | **12/31/90 BALANCE** | 4,537 |
| 27 | 1990 General Plant Reallocation Adjustments * | (109) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 4,427 |
| 29 | 1991 Additions | 754 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | (24) |
| 32 | 1991 Net Additions | 730 |
| 33 | **12/31/91 BALANCE** | 5,158 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Lake / Stone Mountain
Docket 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 | 39 | 0 | 39 | (39) | (39) | (0) | 39 | (39) | (0) |
| 3 | 302.1 Franchises | 154 | 24 | 178 | 0 | 0 | 178 | 166 | 0 | 166 |
| 4 | 339.1 Other Plant & Misc. | 459 | 83 | 542 | 0 | 0 | 542 | 501 | 0 | 501 |
| 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 | 57 | 9 | 66 | 0 | 0 | 66 | 61 | 0 | 61 |
| 8 | 305.2 Collect. & Impound. | 439 | 66 | 505 | 0 | 0 | 505 | 472 | 0 | 472 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 7 | 1 | 8 | 0 | 0 | 8 | 7 | 0 | 7 |
| 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 | 2,045 | 351 | 2,397 | 0 | 0 | 2,397 | 2,221 | 0 | 2,221 |
| 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 | 16 | 2 | 18 | 0 | 0 | 18 | 17 | 0 | 17 |
| 19 | 320.3 Water Treatment Eq. | 178 | 31 | 210 | 0 | 0 | 210 | 194 | 0 | 194 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330.4 Distr. Reservlors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 331.4 Transm. & Distribution | 227 | 45 | 272 | 0 | 0 | 272 | 250 | 0 | 250 |
| 26 | 333.4 Services | 71 | 8 | 80 | 0 | 0 | 80 | 76 | 0 | 76 |
| 27 | 334.4 Meters & Meter Insallation | 536 | 75 | 610 | 0 | 0 | 610 | 573 | 0 | 573 |
| 28 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 339.4 Other Plant & Misc. | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 30 | **GENERAL PLANT** | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 20 | 4 | 24 | 0 | 0 | 24 | 22 | 0 | 22 |
| 33 | 340.5 Office Furniture & Equipment | 26 | 5 | 31 | 0 | 0 | 31 | 28 | 0 | 28 |
| 34 | 340.51 Computer Equipment | 13 | 21 | 34 | 0 | 15 | 49 | 24 | 8 | 31 |
| 35 | 341.5 Transportation Equipment | 65 | 18 | 83 | 0 | 0 | 83 | 74 | 0 | 74 |
| 36 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 343.5 Tools, Shop & Garage | 18 | 3 | 21 | 0 | 0 | 21 | 20 | 0 | 20 |
| 38 | 344.5 Laboratory Equipment | 4 | 1 | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| 39 | 345.5 Power Operated Equipment | 42 | 4 | 46 | 0 | 0 | 46 | 44 | 0 | 44 |
| 40 | 346.5 Communication Equipment | 6 | 2 | 8 | 0 | 0 | 8 | 7 | 0 | 7 |
| 41 | 347.5 Miscellaneous Equipment | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 42 | 348.5 Other Tangible Plant | 2 | 0 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 43 | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 652 | 107 | 759 | (39) | (39) | 720 | 706 | (39) | 667 |
| 45 | **SUPPLY & PUMPING** | 2,548 | 427 | 2,975 | 0 | 0 | 2,975 | 2,762 | 0 | 2,762 |
| 46 | **WATER TREATMENT PLANT** | 194 | 33 | 228 | 0 | 0 | 228 | 211 | 0 | 211 |
| 47 | **TRANSM. & DISTRIBUTION** | 835 | 129 | 963 | 0 | 0 | 963 | 899 | 0 | 899 |
| 48 | **GENERAL PLANT** | 198 | 58 | 255 | 0 | 15 | 271 | 227 | 8 | 234 |
| 49 | | | | | | | | | | |
| 50 | **TOTAL WATER ACCUM. DEP.** | 4,427 | 754 | 5,181 | (39) | (24) | 5,158 | 4,804 | (32) | 4,773 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Lake / Stone Mountain**

Docket 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 | 166 | 0 | 166 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 501 | 0 | 501 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 61 | 0 | 61 | 62% | 38 |
| 8 305.2 Collect. & Impound. | 472 | 0 | 472 | 62% | 293 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 7 | 0 | 7 | 62% | 5 |
| 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 | 2,221 | 0 | 2,221 | 62% | 1,377 |
| 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 | 17 | 0 | 17 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 194 | 0 | 194 | 0% | 0 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0% | 0 |
| 24 330.4 Distr. Reservoirs | 0 | 0 | 0 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 250 | 0 | 250 | 75% | 187 |
| 26 333.4 Services | 76 | 0 | 76 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 573 | 0 | 573 | 0% | 0 |
| 28 335.4 Hydrants | 0 | 0 | 0 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 1 | 0 | 1 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 22 | 0 | 22 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 28 | 0 | 28 | 0% | 0 |
| 34 340.51 Computer Equipment | 31 | 0 | 31 | 0% | 0 |
| 35 341.5 Transportation Equipment | 74 | 0 | 74 | 0% | 0 |
| 36 342.5 Stores Equipment | 0 | 0 | 0 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 20 | 0 | 20 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 4 | 0 | 4 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 44 | 0 | 44 | 0% | 0 |
| 40 346.5 Communication Equipment | 7 | 0 | 7 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 1 | 0 | 1 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 2 | 0 | 2 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 667 | 0 | 667 | | 0 |
| 45 **SUPPLY & PUMPING** | 2,762 | 0 | 2,762 | | 1,712 |
| 46 **WATER TREATMENT PLANT** | 211 | 0 | 211 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 899 | 0 | 899 | | 187 |
| 48 **GENERAL PLANT** | 234 | 0 | 234 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 4,773 | 0 | 4,773 | | 1,899 |
| 51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =** | | | | 39.80% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 1,525 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 1,525 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 0 |
| 42 | **12/31/85 BALANCE** | 1,525 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 1,525 |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | 1,525 |
| 7 | 1987 Additions | 0 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 0 |
| 11 | **12/31/87 BALANCE** | 1,525 |
| 12 | 1988 Additions | 225 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 225 |
| 16 | **12/31/88 BALANCE** | 1,750 |
| 17 | 1989 Additions | 0 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 0 |
| 21 | **12/31/89 BALANCE** | 1,750 |
| 22 | 1990 Additions | 0 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 0 |
| 26 | **12/31/90 BALANCE** | 1,750 |
| 27 | 1991 Additions | 0 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 0 |
| 31 | **12/31/91 BALANCE** | 1,750 |

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

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 CIAC | | | | | | AVERAGE 1991 CIAC | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | | |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extension Fees | 1,525 | 0 | 1,525 | 0 | 0 | 1,525 | 1,525 | 0 | 1,525 |
| 3 | Meter Installation Fees | 225 | 0 | 225 | 0 | 0 | 225 | 225 | 0 | 225 |
| 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** | 1,750 | 0 | 1,750 | 0 | 0 | 1,750 | 1,750 | 0 | 1,750 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 67 |
| 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** | 67 |
| 38 | 1985 Additions | 53 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 53 |
| 42 | 12/31/85 BALANCE | 120 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Stone Mountain**

**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** | 120 |
| 2 | 1986 Additions | 53 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 53 |
| 6 | **12/31/86 BALANCE** | 173 |
| 7 | 1987 Additions | 53 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 53 |
| 11 | **12/31/87 BALANCE** | 226 |
| 12 | 1988 Additions | 57 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 57 |
| 16 | **12/31/88 BALANCE** | 283 |
| 17 | 1989 Additions | 61 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 61 |
| 21 | **12/31/89 BALANCE** | 344 |
| 22 | 1990 Additions | 47 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 47 |
| 26 | **12/31/90 BALANCE** | 391 |
| 27 | 1991 Additions | 47 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 47 |
| 31 | **12/31/91 BALANCE** | 438 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Beginning, End of Year, and Average Balances**

**Company: SSU / Lake / Stone Mountain**

Docket 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 | 368 | 36 | 403 | 0 | 0 | 403 | 385 | 0 | 385 |
| 3 | Meter Installation Fees | 23 | 11 | 35 | 0 | 0 | 35 | 29 | 0 | 29 |
| 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** | 391 | 47 | 438 | 0 | 0 | 438 | 414 | 0 | 414 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Lake / Stone Mountain**

**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 / Stone Mountain**

**FPSC**

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

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

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

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Lake / Stone Mountain**

FPSC

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

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

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

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

## SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Stone Mountain
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 | 4,785 | (117) | 4,667 | 4,785 | 153 | 4,938 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 598 | (15) | 583 | 598 | 19 | 617 | |

## 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 | 3,519,623 |
| 18 | Accrued Developer Refunds | 633,391 | 633,391 |
| 19 | Accrued Customer Refunds | 1,605,509 | 1,784,307 |
| 20 | Income Taxes Payable | 367,128 | 0 |
| 21 | Other Current Liabilities | 1,457,878 | 1,305,451 |
| 22 | | | |
| 23 | **TOTAL CURRENT LIABILITIES** | **21,709,504** | **20,674,543** |
| 24 | | | |
| 25 | Deferred Income Taxes | 6,993,525 | 6,180,034 |
| 26 | Deferred Investment Tax Credit | 1,542,156 | 613,898 |
| 27 | Contributions In Aid Of Contribution | 80,319,460 | 80,298,631 |
| 28 | Advances For Construction | 1,092,297 | 624,953 |
| 29 | Loans From Related Parties | 461,507 | 0 |
| 30 | Other | 1,612,699 | 1,491,387 |
| 31 | | | |
| 32 | **TOTAL DEFERRED CREDITS** | **92,021,644** | **89,208,903** |
| 33 | | | |
| 34 | **TOTAL EQUITY CAPITAL & LIABILITIES** | **245,517,268** | **235,854,953** |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

**Company: SSU / Lake / Stone Mountain**

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 - % | 42.70% | 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 - % | 39.80% | A-9 (W) | - |
| 15 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | - | - |
| 16 | **NET NON-USED AND USEFUL AMOUNT (L11 + L15)** | 0 | - | A-7 (W) |

# Water Income Statement

## Historical Test Year Ended 12/31/91

---

# Stone Mountain - 565

## Lake County (SSU)

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

Company: SSU / Lake / Stone Mountain
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 | 2,295 | 18 | 2,313 | 4,609 | 6,922 | 199.26% | B-4, B-3 (W) |
| 3 | Other Revenues | 15 | 15 | 30 | 0 | 30 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | 2,310 | 33 | 2,343 | 4,609 | 6,952 | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 4,785 | 153 | 4,938 | 0 | 4,938 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 409 | 0 | 409 | 0 | 409 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 237 | 193 | 429 | 207 | 637 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | (1,381) | (117) | (1,497) | 1,656 | 159 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | 4,050 | 229 | 4,279 | 1,864 | 6,142 | | |
| 11 | **NET OPERATING INCOME:** | (1,740) | (196) | (1,936) | 2,745 | 810 | | |
| 12 | **RATE BASE** | 7,041 | | 6,998 | | 6,998 | | A-1 (W) |
| 13 | **RATE OF RETURN** | -24.71% | | -27.66% | | 11.57% | | D-1 (W) |

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

Company: SSU / Lake / Stone Mountain
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 | 2,295 | 18 | 2,313 | 4,391 | 6,704 | 189.85% | B-4, B-3 (W) |
| 3 Other Revenues | 15 | 0 | 15 | 0 | 15 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 2,310 | 18 | 2,328 | 4,391 | 6,719 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 4,785 | (117) | 4,667 | 0 | 4,667 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 409 | 0 | 409 | 0 | 409 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 237 | 192 | 429 | 198 | 626 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (1,381) | (20) | (1,401) | 1,578 | 177 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 4,050 | 55 | 4,104 | 1,776 | 5,880 | | |
| 11 **NET OPERATING INCOME:** | (1,740) | (37) | (1,776) | 2,616 | 839 | | |
| 12 **RATE BASE** | 7,041 | | 6,964 | | 6,964 | | A-1 (W) |
| 13 **RATE OF RETURN** | -24.71% | | -25.51% | | 12.05% | | D-1 (W) |

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

Company: SSU / Lake / Stone Mountain
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 | *6,964* | | *6,998* | | *A-1 (W)* | - |
| 5 | Required Income (L3 x L4) | 839 | | 810 | | - | - |
| 6 | Adjusted Income under Present Rates | (1,776) | | (1,936) | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 2,616 | | 2,745 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | *Revenue Adjustment before RAF (L7 / L8)* | 4,194 | | 4,402 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 4,391 | | 4,609 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 4,194 | | 4,402 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 1,578 | | 1,656 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 198 | | 207 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 2,616 | | 2,745 | | | B-1 (W) |

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

***1991 INTERIM RATE OF RETURN CALCULATION:***

| Line No. | (1) Class of Captial | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 20 | Long-Term Debt | 52.00% | 11.16% | 5.80% |
| 21 | Customer Deposits | 1.05% | 7.67% | 0.08% |
| 22 | Deferred ITC | 1.78% | 11.61% | 0.21% |
| 23 | Preferred Stock | 2.46% | 0.00% | 0.00% |
| 24 | Total Equity | 45.12% | 13.95% | 6.29% |
| 25 | Adjustment for Gas | -2.41% | 13.95% | -0.34% |
| 26 | **TOTAL** | 100.00% | | 12.05% |

## SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Stone Mountain

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. | 18 | 33 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 18 | 33 | |
| 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. | (117) | (117) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 26 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 6 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 10 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (1) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 175 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 54 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (117) | 153 | |
| 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 | 1 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 191 | 191 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 192 | 193 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (20) | (117) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | (20) | (117) | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | (37) | (196) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Stone Mountain
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 | 2,297 | 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** | 2,297 | 16 | 2,313 |
| 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** | 2,295 | 18 | 2,313 |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 15 | 0 | |
| 21 | 472 Rents from Water Property | 0 | 0 | |
| 22 | 473 Interdepartmental Rents | 0 | 0 | |
| 23 | 474 Other Water Revenues | 0 | 0 | |
| 24 | **TOTAL OTHER WATER REVENUES** | 15 | 15 | 30 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 2,310 | 18 | 2,328 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 2,310 | 33 | 2,343 |

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 / Stone Mountain

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 | 2,215 | 118 | 2,333 | 2,047 | 102 | 2,149 | 42 | 7 | 49 | 126 | 9 | 136 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 613 | (121) | 493 | 556 | (152) | 404 | 12 | (3) | 9 | 46 | 35 | 80 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 691 | 0 | 691 | 689 | 0 | 689 | 0 | 0 | 0 | 2 | 0 | 2 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 100 | 4 | 104 | 100 | 4 | 104 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 449 | 17 | 466 | 438 | 16 | 454 | 0 | 1 | 1 | 10 | 1 | 11 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 10 | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 11 |
| 11 | 633 Contractual Services - Legal | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 372 | 14 | 386 | 367 | 13 | 381 | 0 | 0 | 0 | 5 | 0 | 5 |
| 14 | 641 Rental of Building/Real Prop. | 2 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| 15 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650 Transportation Expense | 189 | 7 | 196 | 189 | 7 | 196 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 656 Insurance - Vehicle | 6 | 1 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 1 | 7 |
| 18 | 657 Insurance - General Liability | 7 | 1 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 1 | 8 |
| 19 | 658 Insurance - Workman's Comp. | 0 | 77 | 77 | 0 | 71 | 71 | 0 | 2 | 2 | 0 | 4 | 4 |
| 20 | 659 Insurance - Other | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 |
| 21 | 660 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 26 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 26 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 11 | 1 | 12 | 0 | 0 | 0 | 11 | 1 | 12 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 110 | 6 | 116 | 56 | 2 | 58 | 0 | 0 | 0 | 54 | 3 | 57 |
| 26 | TOTAL WATER O&M EXPENSES | 4,785 | 153 | 4,938 | 4,442 | 64 | 4,505 | 66 | 7 | 73 | 277 | 83 | 360 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 2,215 | 118 | 2,333 | 2,047 | 102 | 2,149 | 42 | 7 | 49 | 126 | 9 | 136 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 613 | (121) | 493 | 556 | (152) | 404 | 12 | (3) | 9 | 46 | 35 | 80 |
| 31 | TOTAL WATER LABOR COSTS | 2,828 | (2) | 2,826 | 2,602 | (50) | 2,553 | 54 | 3 | 57 | 172 | 44 | 216 |

0034

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

Company: SSU / Lake / Stone Mountain

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 | 2,215 | 0 | 2,215 | 2,047 | 0 | 2,047 | 42 | 0 | 42 | 126 | 0 | 126 |
| 2 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 | Employee Pensions & Benefits | 613 | (192) | 422 | 556 | (166) | 390 | 12 | (4) | 8 | 46 | (22) | 24 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 | Purchased Power | 691 | 0 | 691 | 689 | 0 | 689 | 0 | 0 | 0 | 2 | 0 | 2 |
| 6 | 616 | Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 | Chemicals | 100 | 0 | 100 | 100 | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 | Materials and Supplies | 449 | 0 | 449 | 438 | 0 | 438 | 0 | 0 | 0 | 10 | 0 | 10 |
| 9 | 631 | Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 | Contractual Services - Acct. | 10 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 10 |
| 11 | 633 | Contractual Services - Legal | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 |
| 12 | 634 | Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 | Contractual Services - Other | 372 | 0 | 372 | 367 | 0 | 367 | 0 | 0 | 0 | 5 | 0 | 5 |
| 14 | 641 | Rental of Building/Real Prop. | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 15 | 642 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650 | Transportation Expense | 189 | 0 | 189 | 189 | 0 | 189 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 656 | Insurance - Vehicle | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 18 | 657 | Insurance - General Liability | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 7 |
| 19 | 658 | Insurance - Workman's Comp. | 0 | 74 | 74 | 0 | 69 | 69 | 0 | 1 | 1 | 0 | 4 | 4 |
| 20 | 659 | Insurance - Other | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 |
| 21 | 660 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 11 | 0 | 11 | 0 | 0 | 0 | 11 | 0 | 11 | 0 | 0 | 0 |
| 25 | 675 | Miscellaneous Expenses | 110 | 0 | 110 | 56 | 0 | 56 | 0 | 0 | 0 | 54 | 0 | 54 |
| 26 | | **TOTAL WATER O&M EXPENSES** | **4,785** | **(117)** | **4,667** | **4,442** | **(97)** | **4,345** | **66** | **(3)** | **63** | **277** | **(18)** | **259** |
| 27 | | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 | Salaries & Wages - Employees | 2,215 | 0 | 2,215 | 2,047 | 0 | 2,047 | 42 | 0 | 42 | 126 | 0 | 126 |
| 29 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 | Employee Pensions & Benefits | 613 | (192) | 422 | 556 | (166) | 390 | 12 | (4) | 8 | 46 | (22) | 24 |
| 31 | | **TOTAL WATER LABOR COSTS** | **2,828** | **(192)** | **2,637** | **2,602** | **(166)** | **2,436** | **54** | **(4)** | **50** | **172** | **(22)** | **150** |

0035

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

Company: SSU / Lake / Stone Mountain
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 | 170 | 176 | 238 | 170 | 114 | 52 | 864 | 20 | 70 | 45 | 178 | 117 | 2,215 | 0 | 2,215 | 118 | 2,333 |
| 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 | 55 | 51 | 75 | 45 | 31 | 15 | 228 | 7 | 20 | 13 | 49 | 26 | 613 | (192) | 422 | (121) | 493 |
| 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 | 81 | 34 | 0 | 34 | 115 | 70 | 74 | 62 | 0 | 124 | 0 | 96 | 691 | 0 | 691 | 0 | 691 |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-8 Chemicals | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 | 43 | 0 | 29 | 0 | 100 | 0 | 100 | 4 | 104 |
| 8 | 620.1-8 Materials and Supplies | (47) | 31 | 31 | 2 | 2 | 3 | 128 | 1 | 3 | 3 | 221 | 72 | 449 | 0 | 449 | 17 | 466 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-8 Contractual Services - Acct. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 0 | 10 | 0 | 11 |
| 11 | 633.1-8 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| 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 | 0 | 92 | 0 | 0 | 225 | 25 | 0 | 25 | 0 | 0 | 0 | 2 | 372 | 0 | 372 | 14 | 386 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 1 | 3 |
| 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 | 14 | 25 | 34 | 13 | 7 | 2 | 55 | 1 | 6 | 4 | 20 | 6 | 189 | 0 | 189 | 7 | 196 |
| 17 | 656.1-8 Insurance - Vehicle | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 6 | 0 | 6 | 1 | 7 |
| 18 | 657.1-8 Insurance - General Liability | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 | 1 | 8 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74 | 74 | 77 | 77 |
| 20 | 659.1-8 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| 21 | 660.1-8 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 26 | 26 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 0 | 11 | 1 | 12 |
| 25 | 675.1-8 Miscellaneous Expenses | 4 | 5 | 4 | 4 | 5 | 4 | 61 | 4 | 5 | 5 | 4 | 5 | 110 | 0 | 110 | 6 | 116 |
| 26 | TOTAL WATER O&M EXPENSES | 280 | 418 | 414 | 273 | 502 | 176 | 1,415 | 123 | 150 | 198 | 506 | 329 | 4,795 | (117) | 4,667 | 153 | 4,938 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 2,215 | 118 | 2,333 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 613 | (121) | 493 |
| 31 | TOTAL WATER LABOR COSTS | 2,828 | (2) | 2,826 |

0036

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

Company: SSU / Lake / Stone Mountain
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 | 159 | 162 | 224 | 156 | 99 | 39 | 850 | 6 | 56 | 30 | 165 | 100 | 2,047 | 0 | 2,047 | 102 | 2,149 |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-6 Employee Pensions & Benefits | 51 | 47 | 70 | 40 | 26 | 10 | 223 | 2 | 15 | 8 | 44 | 20 | 556 | (166) | 390 | (152) | 404 |
| 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 | 81 | 34 | 0 | 34 | 115 | 70 | 74 | 62 | 0 | 124 | 0 | 96 | 689 | 0 | 689 | 0 | 689 |
| 6 | 616.1-6 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-6 Chemicals | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 | 43 | 0 | 29 | 0 | 100 | 0 | 100 | 4 | 104 |
| 8 | 620.1-6 Materials and Supplies | (48) | 30 | 30 | 1 | 1 | 2 | 127 | 0 | 2 | 2 | 221 | 71 | 438 | 0 | 438 | 16 | 454 |
| 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 | 91 | 0 | 0 | 225 | 25 | 0 | 25 | 0 | 0 | 0 | 1 | 367 | 0 | 367 | 13 | 381 |
| 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 | 14 | 25 | 34 | 13 | 7 | 2 | 55 | 1 | 6 | 4 | 20 | 6 | 189 | 0 | 189 | 7 | 196 |
| 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 | 69 | 69 | 71 | 71 |
| 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 | 56 | 0 | 0 | 0 | 0 | 0 | 56 | 0 | 56 | 2 | 58 |
| 26 | TOTAL WATER DIRECT O&M EXPENSES | 257 | 389 | 385 | 245 | 473 | 149 | 1,385 | 96 | 122 | 168 | 479 | 293 | 4,442 | (97) | 4,345 | 64 | 4,505 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-6 Salaries & Wages - Employees | 2,047 | 102 | 2,149 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 556 | (152) | 404 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 2,602 | (50) | 2,553 |

0037

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Stone Mountain
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 | 2 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 42 | 0 | 42 | 7 | 49 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | (4) | 8 | (3) | 9 |
| 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 | 0 | 0 | 0 | 1 | 1 |
| 9 | 631.7 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 2 | 2 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 0 | 11 | 1 | 12 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 4 | 5 | 7 | 5 | 6 | 5 | 5 | 6 | 5 | 5 | 6 | 8 | 66 | (3) | 63 | 7 | 73 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 42 | 7 | 49 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 12 | (3) | 9 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 54 | 3 | 57 |

0038

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Stone Mountain
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 | 9 | 11 | 10 | 10 | 11 | 10 | 11 | 10 | 11 | 11 | 10 | 13 | 126 | 0 | 126 | 9 | 136 |
| 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 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 46 | (22) | 24 | 35 | 80 |
| 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 | 2 | 0 | 2 | 0 | 2 |
| 6 | 616.8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 Materials and Supplies | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 0 | 10 | 1 | 11 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 0 | 10 | 0 | 11 |
| 11 | 633.8 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| 12 | *634.8 Contractual Services - Mgmt. Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 0 | 5 |
| 14 | 641.8 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 1 | 3 |
| 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 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 6 | 0 | 6 | 1 | 7 |
| 18 | 657.8 Insurance - General Liability | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 | 1 | 8 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 | 4 | 4 |
| 20 | 659.8 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| 21 | 660.8 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 26 |
| 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 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 54 | 0 | 54 | 3 | 57 |
| 26 | TOTAL WATER A&G EXPENSES | 20 | 24 | 22 | 23 | 23 | 23 | 24 | 22 | 23 | 24 | 21 | 28 | 277 | (18) | 259 | 83 | 360 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 126 | 9 | 136 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 46 | 35 | 80 |
| 31 | TOTAL WATER A&G LABOR COSTS | 172 | 44 | 216 |

0039

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

**Company: SSU / Lake / Stone Mountain**

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 | 2,215 | 0 | 2,215 | 2,215 | 0 | 0 | 3 | 5 | (1) | 2,222 | 111 | 0 | 118 | 2,333 |
| 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 | 613 | (192) | 422 | 613 | (192) | 0 | 1 | 1 | 0 | 423 | 15 | 54 | (121) | 493 |
| 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 | 691 | 0 | 691 | 691 | 0 | 0 | 0 | 0 | 0 | 691 | 0 | 0 | 0 | 691 |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-8 Chemicals | 100 | 0 | 100 | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 4 | 0 | 4 | 104 |
| 8 | 620.1-8 Materials and Supplies | 449 | 0 | 449 | 449 | 0 | 0 | 0 | 1 | 0 | 450 | 16 | 0 | 17 | 466 |
| 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. | 10 | 0 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 11 |
| 11 | 633.1-8 Contractual Services - Legal | 4 | 0 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 4 |
| 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 | 372 | 0 | 372 | 372 | 0 | 0 | 0 | 0 | 0 | 373 | 14 | 0 | 14 | 386 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 2 | 0 | 2 | 2 | 0 | 0 | 0 | 1 | 0 | 3 | 0 | 0 | 1 | 3 |
| 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 | 189 | 0 | 189 | 189 | 0 | 0 | 0 | 0 | 0 | 189 | 7 | 0 | 7 | 196 |
| 17 | 656.1-8 Insurance - Vehicle | 6 | 0 | 6 | 6 | 0 | 0 | 0 | 1 | 0 | 7 | 0 | 0 | 1 | 7 |
| 18 | 657.1-8 Insurance - General Liability | 7 | 0 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 1 | 8 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 74 | 74 | 0 | 74 | 0 | 0 | 0 | 0 | 74 | 3 | 0 | 77 | 77 |
| 20 | 659.1-8 Insurance - Other | 4 | 0 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 4 |
| 21 | 660.1-8 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 26 | 0 | 0 | 0 | 26 | 0 | 0 | 26 | 26 |
| 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 | 11 | 0 | 11 | 11 | 0 | 0 | 0 | 1 | 0 | 12 | 0 | 0 | 1 | 12 |
| 25 | 675.1-8 Miscellaneous Expenses | 110 | 0 | 110 | 110 | 0 | 0 | 1 | 1 | 0 | 112 | 4 | 0 | 6 | 118 |
| 26 | TOTAL WATER O&M EXPENSES | 4,785 | (117) | 4,667 | 4,785 | (117) | 26 | 6 | 10 | (1) | 4,708 | 175 | 54 | 153 | 4,938 |

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 / Lake / Stone Mountain

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 | 2,047 | | 2,047 | 2,047 | | | | | | 2,047 | 102 | | 102 | 2,149 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 556 | (166) | 390 | 556 | (166) | | | | | 390 | 14 | | (152) | 404 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 689 | | 689 | 689 | | | | | | 689 | | | 0 | 689 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 100 | | 100 | 100 | | | | | | 100 | 4 | | 4 | 104 |
| 8 620.1-6 Materials and Supplies | 438 | | 438 | 438 | | | | | | 438 | 16 | | 16 | 454 |
| 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 | 367 | | 367 | 367 | | | | | | 367 | 13 | | 13 | 381 |
| 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 | 189 | | 189 | 189 | | | | | | 189 | 7 | | 7 | 196 |
| 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 | 69 | 69 | 0 | 69 | | | | | 69 | 2 | | 71 | 71 |
| 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 | 56 | | 56 | 56 | | | | | | 56 | 2 | | 2 | 58 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 4,442 | (97) | 4,345 | 4,442 | (97) | 0 | 0 | 0 | 0 | 4,345 | 161 | 0 | 64 | 4,505 |

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: Workmans Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601.701 and 603.703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0041

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

Company: SSU / Lake / Stone Mountain

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 | 42 | | 42 | 42 | | | | 5 | (0) | 46 | 2 | | 7 | 49 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 12 | (4) | 8 | 12 | (4) | | | 0 | | 8 | 0 | | (3) | 9 |
| 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 | 0 | | 0 | 0 | | | | 1 | | 1 | 0 | | 1 | 1 |
| 9 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 11 633.7 Contractual Services - Legal | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 12 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.7 Contractual Services - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 14 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 15 642.7 Rental of Equipment | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 16 650.7 Transportation Expense | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 17 656.7 Insurance - Vehicle | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 18 657.7 Insurance - General Liability | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 19 658.7 Insurance - Workman's Comp. | 0 | 1 | 1 | 0 | 1 | | | 0 | | 1 | 0 | | 2 | 2 |
| 20 659.7 Insurance - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 21 660.7 Advertising Expense | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 22 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 23 667.7 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 24 670.7 Bad Debt Expense | 11 | | 11 | 11 | | | | 1 | | 12 | | | 1 | 12 |
| 25 675.7 Miscellaneous Expenses | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 66 | (3) | 63 | 66 | (3) | 0 | 0 | 7 | (0) | 70 | 3 | 0 | 7 | 73 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,260 / $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 / Lake / Stone Mountain**

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 | 126 | | 126 | 126 | | | 3 | 0 | (0) | 129 | 6 | | 9 | 130 |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits | 46 | (22) | 24 | 46 | (22) | | 1 | 0 | | 25 | 1 | 54 | 35 | 80 |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 | 615.8 Purchased Power | 2 | | 2 | 2 | | | 0 | 0 | | 2 | | | 0 | 2 |
| 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 | 10 | | 10 | 10 | | | 0 | 0 | | 11 | 0 | | 1 | 11 |
| 9 | 631.8 Contractual Services - Engr. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 10 | | 10 | 10 | | | 0 | 0 | | 10 | 0 | | 0 | 11 |
| 11 | 633.8 Contractual Services - Legal | 4 | | 4 | 4 | | | 0 | 0 | | 4 | 0 | | 0 | 4 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 5 | | 5 | 5 | | | 0 | 0 | | 5 | 0 | | 0 | 5 |
| 14 | 641.8 Rental of Building/Real Prop. | 2 | | 2 | 2 | | | 0 | 1 | | 3 | 0 | | 1 | 3 |
| 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 | 6 | | 6 | 6 | | | 0 | 1 | | 7 | 0 | | 1 | 7 |
| 18 | 657.8 Insurance - General Liability | 7 | | 7 | 7 | | | 0 | 0 | | 7 | 0 | | 1 | 8 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 4 | 4 | 0 | 4 | | 0 | 0 | | 4 | 0 | | 4 | 4 |
| 20 | 659.8 Insurance - Other | 4 | | 4 | 4 | | | 0 | 0 | | 4 | 0 | | 0 | 4 |
| 21 | 660.8 Advertising Expense | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 26 | 0 | 0 | | 26 | | | 26 | 26 |
| 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 | 54 | | 54 | 54 | | | 1 | 0 | | 55 | 2 | | 3 | 57 |
| 26 | TOTAL WATER A&G EXPENSES | 277 | (18) | 259 | 277 | (18) | 26 | 6 | 3 | (0) | 294 | 11 | 54 | 83 | 380 |

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.

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

Company: SSU / Lake / Stone Mountain

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-6 (W)

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-S Salaries & Wages - Employees | 1,898 | | 2,215 | 317 | 16.70% | 2,022 | 193 | 9.56% |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 8 | | 0 | (8) | -100.00% | 9 | (9) | -100.00% |
| 3 | 604.1-S Employee Pensions & Benefits | 13 | | 422 | 409 | 3144.13% | 14 | 408 | 2945.64% |
| 4 | 610.1-S Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-S Purchased Power | 774 | | 691 | (83) | -10.73% | 824 | (133) | -16.19% |
| 6 | 616.1-S Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-S Chemicals | 339 | | 100 | (239) | -70.49% | 361 | (261) | -72.30% |
| 8 | 620.1-S Materials and Supplies | 460 | | 449 | (31) | -6.42% | 511 | (62) | -12.15% |
| 9 | 631.1-S Contractual Services - Engr. | 1 | | 0 | (1) | -97.94% | 1 | (1) | -98.06% |
| 10 | 632.1-S Contractual Services - Acct. | 10 | | 10 | 0 | 1.47% | 11 | (1) | -4.74% |
| 11 | 633.1-S Contractual Services - Legal | 2 | | 4 | 2 | 106.30% | 2 | 2 | 93.67% |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 3 | | 0 | (3) | -100.00% | 3 | (3) | -100.00% |
| 13 | 635.1-S Contractual Services - Other | 2 | | 372 | 370 | 18517.87% | 2 | 370 | 17378.74% |
| 14 | 641.1-S Rental of Building/Real Prop. | 8 | | 2 | (6) | -75.41% | 9 | (7) | -76.92% |
| 15 | 642.1-S Rental of Equipment | 5 | | 0 | (5) | -98.51% | 5 | (5) | -98.60% |
| 16 | 650.1-S Transportation Expense | 12 | | 189 | 177 | 1474.23% | 13 | 176 | 1377.91% |
| 17 | 656.1-S Insurance - Vehicle | 21 | | 6 | (15) | -71.50% | 22 | (16) | -73.25% |
| 18 | 657.1-S Insurance - General Liability | 13 | | 7 | (6) | -46.43% | 14 | (7) | -49.71% |
| 19 | 658.1-S Insurance - Workman's Comp. | 8 | | 74 | 66 | 830.30% | 9 | 66 | 773.36% |
| 20 | 659.1-S Insurance - Other | 7 | | 4 | (3) | -41.74% | 7 | (3) | -45.31% |
| 21 | 660.1-S Advertising Expense | 1 | | 0 | (1) | -57.00% | 1 | (1) | -59.63% |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 5 | | 0 | (5) | -100.00% | 5 | (5) | -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 | 5 | | 11 | 6 | 118.70% | 5 | 6 | 105.32% |
| 25 | 675.1-S Miscellaneous Expenses | 65 | | 110 | 45 | 69.25% | 69 | 41 | 58.89% |
| 26 | **TOTAL WATER O&M EXPENSES** | **3,660** | | **4,667** | **987** | **26.83%** | **3,920** | **747** | **19.07%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **3,675** | | **4,667** | **992** | **27.00%** | **3,915** | **753** | **19.13%** |
| 28 | **Average ERC's** | **7** | | **8** | **(1)** | **-14.29%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **6.52%** | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

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

Company: SSU / Lake / Stone Mountain

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

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

FPSC

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

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-6 Salaries & Wages - Employees | 1,768 | | 2,047 | 279 | 15.76% | 1,883 | 163 | 8.68% |
| 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 | | 390 | 390 | N.A. | 0 | 390 | N.A. |
| 4 | 610.1-6 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 771 | | 689 | (82) | -10.66% | 821 | (132) | -16.13% |
| 6 | 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 339 | | 100 | (239) | -70.49% | 361 | (261) | -72.30% |
| 8 | 620.1-6 Materials and Supplies | 480 | | 438 | (42) | -8.68% | 511 | (73) | -14.27% |
| 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 | | 367 | 367 | N.A. | 0 | 367 | 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 | 1 | | 0 | (1) | -100.00% | 1 | (1) | -100.00% |
| 16 | 650.1-6 Transportation Expense | 11 | | 189 | 178 | 1616.27% | 12 | 177 | 1511.26% |
| 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 | | 69 | 69 | N.A. | 0 | 69 | N.A. |
| 20 | 659.1-6 Insurance - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.1-6 Advertising Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.1-6 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.1-6 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.1-6 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.1-6 Miscellaneous Expenses | 1 | | 56 | 55 | 5534.00% | 1 | 55 | 5189.29% |
| 26 | **TOTAL WATER O&M EXPENSES** | 3,371 | | 4,345 | 974 | 28.89% | 3,591 | 754 | 21.00% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 3,371 | | 4,345 | 974 | 28.89% | 3,591 | 754 | 17.36% |
| 28 | **Average ERC's** | 7 | | 6 | (1) | -14.29% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 6.52% | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Lake / Stone Mountain

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 77 | | 42 | (35) | -45.18% | 82 | (40) | -48.53% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 8 | 8 | N.A. | 0 | 8 | N.A. |
| 4 | 610.7 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.7 Purchased Power | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 6 | 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.7 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.7 Materials and Supplies | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 9 | 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.7 Contractual Services - Legal | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | | 1 | 1 | N.A. | 0 | 1 | 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 | 5 | | 11 | 6 | 118.70% | 5 | 6 | 105.32% |
| 25 | 675.7 Miscellaneous Expenses | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 26 | **TOTAL WATER O&M EXPENSES** | 82 | | 63 | (19) | -22.98% | 87 | (24) | -27.69% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 82 | | 63 | (19) | -22.98% | 87 | (24) | -38.30% |
| 28 | **Average ERC's** | 7 | | 6 | (1) | -14.29% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 6.52% | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Lake / Stone Mountain

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 Salaries & Wages - Employees | 53 | | 126 | 73 | 138.10% | 56 | 70 | 123.53% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 8 | | 0 | (8) | -100.00% | 9 | (9) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 13 | | 24 | 11 | 84.82% | 14 | 10 | 73.52% |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 3 | | 2 | (1) | -27.67% | 3 | (1) | -32.10% |
| 6 | 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.8 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.8 Materials and Supplies | 0 | | 10 | 10 | N.A. | 0 | 10 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | 1 | | 0 | (1) | -97.94% | 1 | (1) | -98.06% |
| 10 | 632.8 Contractual Services - Acct. | 10 | | 10 | 0 | 1.47% | 11 | (1) | -4.74% |
| 11 | 633.8 Contractual Services - Legal | 2 | | 4 | 2 | 106.30% | 2 | 2 | 93.67% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 3 | | 0 | (3) | -100.00% | 3 | (3) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 2 | | 5 | 3 | 146.28% | 2 | 3 | 131.21% |
| 14 | 641.8 Rental of Building/Real Prop. | 8 | | 2 | (6) | -75.41% | 9 | (7) | -76.92% |
| 15 | 642.8 Rental of Equipment | 4 | | 0 | (4) | -98.13% | 4 | (4) | -98.25% |
| 16 | 650.8 Transportation Expense | 1 | | 0 | (1) | -94.74% | 1 | (1) | -95.06% |
| 17 | 656.8 Insurance - Vehicle | 21 | | 6 | (15) | -71.50% | 22 | (16) | -73.25% |
| 18 | 657.8 Insurance - General Liability | 13 | | 7 | (6) | -46.43% | 14 | (7) | -49.71% |
| 19 | 658.8 Insurance - Workman's Comp. | 8 | | 4 | (4) | -47.00% | 9 | (4) | -50.24% |
| 20 | 659.8 Insurance - Other | 7 | | 4 | (3) | -41.74% | 7 | (3) | -45.31% |
| 21 | 660.8 Advertising Expense | 1 | | 0 | (1) | -57.00% | 1 | (1) | -59.63% |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 5 | | 0 | (5) | -100.00% | 5 | (5) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.8 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 64 | | 54 | (10) | -16.26% | 68 | (15) | -21.38% |
| 26 | **TOTAL WATER O&M EXPENSES** | 227 | | 259 | 32 | 14.29% | 242 | 18 | 7.30% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 222 | | 259 | 37 | 16.66% | 236 | 23 | 9.85% |
| 28 | **Average ERC's** | 7 | | 6 | (1) | -14.29% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 6.52% | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Lake / Stone Mountain
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 | 193 | 9.56% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (9) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 408 | 2945.64% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (133) | -16.19% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | (261) | -72.30% | |
| 8 | 620.1-S Materials and Supplies | (62) | -12.15% | |
| 9 | 631.1-S Contractual Services - Engr. | (1) | -98.06% | |
| 10 | 632.1-S Contractual Services - Acct. | (1) | -4.74% | |
| 11 | 633.1-S Contractual Services - Legal | 2 | 93.67% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (3) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 370 | 17378.74% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (7) | -76.92% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | (5) | -98.60% | |
| 16 | 650.1-S Transportation Expense | 176 | 1377.91% | |
| 17 | 656.1-S Insurance - Vehicle | (16) | -73.25% | |
| 18 | 657.1-S Insurance - General Liability | (7) | -49.71% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 66 | 773.38% | |
| 20 | 659.1-S Insurance - Other | (3) | -45.31% | |
| 21 | 660.1-S Advertising Expense | (1) | -59.63% | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (5) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 6 | 105.32% | |
| 25 | 675.1-S Miscellaneous Expenses | 41 | 58.89% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 747 | 19.07% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Lake / Stone Mountain**

**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 / Stone Mountain**

**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, |
| 2 | | | | | hearing and interrogatories. |
| 3 | | | | | |
| 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 | Millan & 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 | $0 |
| 49 | | | |
| 50 | Total Projected Rate Case Expense | 1,772,200 | 0 |
| 51 | | | |
| 52 | **Annual Amortization Over 4 Years** | **$443,050** | **$0** |
| 53 | | | |
| 54 | | | |
| 55 | Method of Allocation Between Systems: | | |
| 56 | Average Number of Customers | 101,044 | 0 |
| 57 | % of Total | 100% | 0.0000% |
| 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 / Lake / Stone Mountain**

**FPSC**

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

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

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

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

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

## ALLOCATION OF EXPENSES - 1991

Company: SSU / Lake / Stone Mountain

FPSC

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

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

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

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

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

**A-SCHEDULES (RATE BASE):**

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

**B-SCHEDULES (INCOME STATEMENT):**

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

## NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Stone Mountain

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 | 965 | 40 | 2.50% | 24 | 0 | 24 |
| 4 | 339.1 Other Plant & Misc. | 2,079 | 25 | 4.00% | 83 | 0 | 83 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 2 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 289 | 33 | 3.03% | 9 | 0 | 9 |
| 8 | 305.2 Collect. & Impound. | 3,310 | 50 | 2.00% | 66 | 0 | 66 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 26 | 30 | 3.33% | 1 | 0 | 1 |
| 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 | 7,025 | 20 | 5.00% | 351 | 0 | 351 |
| 15 | 339.2 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 65 | 33 | 3.03% | 2 | 0 | 2 |
| 19 | 320.3 Water Treatment Eq. | 692 | 22 | 4.55% | 31 | 0 | 31 |
| 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 | 6 | 37 | 2.70% | 0 | 0 | 0 |
| 25 | 331.4 Transm. & Distribution | 1,938 | 43 | 2.33% | 45 | 0 | 45 |
| 26 | 333.4 Services | 337 | 40 | 2.50% | 8 | 0 | 8 |
| 27 | 334.4 Meters & Meter Insallation | 1,492 | 20 | 5.00% | 75 | 0 | 75 |
| 28 | 335.4 Hydrants | 3 | 45 | 2.22% | 0 | 0 | 0 |
| 29 | 339.4 Other Plant & Misc. | 10 | 25 | 4.00% | 0 | 0 | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 32 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 156 | 40 | 2.50% | 4 | 0 | 4 |
| 33 | 340.5 Office Furniture & Equipment | 80 | 15 | 6.67% | 5 | 0 | 5 |
| 34 | 340.51 Computer Equipment | 124 | 6 | 16.67% | 21 | 0 | 21 |
| 35 | 341.5 Transportation Equipment | 107 | 6 | 16.67% | 18 | 0 | 18 |
| 36 | 342.5 Stores Equipment | 1 | 18 | 5.56% | 0 | 0 | 0 |
| 37 | 343.5 Tools, Shop & Garage | 40 | 16 | 6.25% | 3 | 0 | 3 |
| 38 | 344.5 Laboratory Equipment | 9 | 15 | 6.67% | 1 | 0 | 1 |
| 39 | 345.5 Power Operated Equipment | 53 | 12 | 8.33% | 4 | 0 | 4 |
| 40 | 346.5 Communication Equipment | 17 | 10 | 10.00% | 2 | 0 | 2 |
| 41 | 347.5 Miscellaneous Equipment | 6 | 15 | 6.67% | 0 | 0 | 0 |
| 42 | 348.5 Other Tangible Plant | 4 | 10 | 10.00% | 0 | 0 | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 3,044 | | 3.52% | 107 | 0 | 107 |
| 45 | **SUPPLY & PUMPING** | 10,654 | | 4.01% | 427 | 0 | 427 |
| 46 | **WATER TREATMENT PLANT** | 757 | | 4.42% | 33 | 0 | 33 |
| 47 | **TRANSM. & DISTRIBUTION** | 3,786 | | 3.40% | 129 | 0 | 129 |
| 48 | **GENERAL PLANT** | 629 | | 9.19% | 58 | 0 | 58 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 18,870 | | 4.00% | 754 | 0 | 754 |
| 52 | **AMORTIZATION OF CIAC** | | | | (47) | 0 | (47) |
| 53 | **NON-USED AND USEFUL** | | | | (299) | 0 | (299) |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 409 | 0 | 409 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Stone Mountain

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 | 4.04% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 1,525 | 2.33% | 36 | 0 | 36 |
| 3 Meter Installation Fees | 225 | 5.00% | 11 | 0 | 11 |
| 4 Contributed Lines | 0 | 2.33% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 0 | 3.86% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 1,750 | | 47 | 0 | 47 |

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 / Stone Mountain

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 | 289 | 9 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 3,310 | 66 | 2.00% |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 26 | 1 | 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 | 7,025 | 351 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | 0 | 0 | N.A. |
| 11 | 304.3 Structures & Improvements | 65 | 2 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 692 | 31 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 6 | 0 | 2.70% |
| 15 | **COMPOSITE RATE** | 11,415 | 461 | **4.04%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 0 | 0 | N.A. |
| 18 | 331.4 Transm. & Distribution | 1,938 | 45 | 2.33% |
| 19 | 335.4 Hydrants | 3 | 0 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 10 | 0 | 4.00% |
| 21 | **COMPOSITE RATE** | 1,951 | 46 | **2.33%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 1,492 | 75 | 5.00% |
| 24 | **COMPOSITE RATE** | 1,492 | 75 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 337 | 8 | 2.50% |
| 27 | **COMPOSITE RATE** | 337 | 8 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 11,415 | 461 | 4.04% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 1,951 | 46 | 2.33% |
| 31 | Meter installation Fees (Line 24) | 1,492 | 75 | 5.00% |
| 32 | Service installation Fees (Line 27) | 337 | 8 | 2.50% |
| 33 | **COMPOSITE RATE** | 15,195 | 589 | **3.88%** |

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 / Lake / Stone Mountain
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 | 24 | 0 | 24 | 0.00% | 0 |
| 4 339.1 Other Plant & Misc. | 83 | 0 | 83 | 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 | 9 | 0 | 9 | 62.00% | 5 |
| 8 305.2 Collect. & Impound. | 66 | 0 | 66 | 62.00% | 41 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0.00% | 0 |
| 10 307.2 Wells & Springs | 1 | 0 | 1 | 62.00% | 1 |
| 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 | 351 | 0 | 351 | 62.00% | 218 |
| 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. | 31 | 0 | 31 | 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 | 0 | 0 | 0 | 0.00% | 0 |
| 25 331.4 Transm. & Distribution | 45 | 0 | 45 | 75.00% | 34 |
| 26 333.4 Services | 8 | 0 | 8 | 0.00% | 0 |
| 27 334.4 Meters & Meter Installation | 75 | 0 | 75 | 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 | 4 | 0 | 4 | 0.00% | 0 |
| 33 340.5 Office Furniture & Equipment | 5 | 0 | 5 | 0.00% | 0 |
| 34 340.51 Computer Equipment | 21 | 0 | 21 | 0.00% | 0 |
| 35 341.5 Transportation Equipment | 18 | 0 | 18 | 0.00% | 0 |
| 36 342.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 37 343.5 Tools, Shop & Garage | 3 | 0 | 3 | 0.00% | 0 |
| 38 344.5 Laboratory Equipment | 1 | 0 | 1 | 0.00% | 0 |
| 39 345.5 Power Operated Equipment | 4 | 0 | 4 | 0.00% | 0 |
| 40 346.5 Communication Equipment | 2 | 0 | 2 | 0.00% | 0 |
| 41 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 42 348.5 Other Tangible Plant | 0 | 0 | 0 | 0.00% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 107 | 0 | 107 | | 0 |
| 45 **SUPPLY & PUMPING** | 427 | 0 | 427 | | 265 |
| 46 **WATER TREATMENT PLANT** | 33 | 0 | 33 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 129 | 0 | 129 | | 34 |
| 48 **GENERAL PLANT** | 58 | 0 | 58 | | 0 |
| 49 | | | | | |
| 51 **TOTAL** | 754 | 0 | 754 | | 299 |
| 52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | 39.58% | |

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

**Present Income - Interim / Final**

**Company: SSU / Lake / Stone Mountain**
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:** | 104 | 1 | 105 | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | 104 | 1 | 105 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 191 | 191 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 191 | 191 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 133 | 0 | 133 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 133 | 0 | 133 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 237 | 192 | 429 | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | 237 | 193 | 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 / Lake / Stone Mountain
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 | 2,310 | 18 | 2,328 | 2,310 | 33 | 2,343 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 4,785 | (117) | 4,667 | 4,785 | 153 | 4,938 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 409 | 0 | 409 | 409 | 0 | 409 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 237 | 193 | 429 | 237 | 193 | 429 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 5,430 | 75 | 5,506 | 5,430 | 346 | 5,776 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | (3,120) | (57) | (3,178) | (3,120) | (313) | (3,433) | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | (3,120) | (57) | (3,178) | (3,120) | (313) | (3,433) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 7,041 | (77) | 6,964 | 7,041 | (43) | 6,998 | 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 | 408 | (4) | 404 | 408 | (3) | 406 | - | - |
| 17 Total Taxable Income | (3,529) | (53) | (3,582) | (3,529) | (310) | (3,839) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | (1,328) | (20) | (1,348) | (1,328) | (117) | (1,445) | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 44 | 0 | 44 | 44 | 0 | 44 | C-9 (W) | - |
| 22 Investment Tax Credit | 9 | 0 | 9 | 9 | 0 | 9 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | (1,381) | (20) | (1,401) | (1,381) | (117) | (1,497) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Stone Mountain

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. (%) | 39.58% | 0.00% | 39.58% | B-13 (W) | |
| 3 **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Sugar Mill - 1801

## Volusia County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Volusia / Sugar Mill
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 | 1,374,006 | (3,768) | 1,370,237 | A-5 (W) |
| 2 Utility Land & Land Rights | 19,631 | 0 | 19,631 | A-5 (W) |
| 3 Non-Used & Useful | (171,509) | 0 | (171,509) | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (399,680) | 31 | (399,649) | A-9 (W) |
| 6 CIAC | (760,282) | 0 | (760,282) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 147,868 | 0 | 147,868 | 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 | 102,982 | 0 | 102,982 | C-7 (W) |
| 12 Working Capital Allowance | 12,169 | 1,269 | 13,438 | A-17 (W) |
| 13 **TOTAL WATER RATE BASE** | **325,184** | **(2,468)** | **322,716** | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Volusia / Sugar Mill
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 | 1,374,006 | (3,768) | 1,370,237 | A-5 (W) |
| 2 | Utility Land & Land Rights | 19,631 | 0 | 19,631 | A-5 (W) |
| 3 | Non-Used & Useful | (171,509) | 0 | (171,509) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (399,680) | 31 | (399,649) | A-9 (W) |
| 6 | CIAC | (760,282) | 0 | (760,282) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 147,868 | 0 | 147,868 | 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 | 102,982 | 0 | 102,982 | C-7 (W) |
| 12 | Working Capital Allowance | 12,169 | (370) | 11,799 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 325,184 | (4,108) | 321,076 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Volusia / Sugar Mill**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE (Interim / Final):** | | | | |
| 2 | 1. To zero out Organizational Costs balance. | (30,443) | 2,427 | (14,008) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. To include Plant Held For Future Use additions. | 0 | 20,479 | 10,240 | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (30,443) | 22,906 | (3,768) | |
| 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. | 789 | 789 | 789 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (1,516) | (758) | |
| 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 | | 789 | (727) | 31 | |
| 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 / Sugar Mill

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). | (370) | (370) | (370) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (370) | (370) | (370) | |
| 43 | **M. WORKING CAPITAL ALLOWANCE (Final):** | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 1,269 | 1,269 | 1,269 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 1,269 | 1,269 | 1,269 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | **TOTAL WATER RATE BASE ADJUSTMENTS (Interim):** | (30,025) | 21,809 | (4,108) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | **TOTAL WATER RATE BASE ADJUSTMENTS (Final):** | (28,385) | 23,449 | (2,468) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Volusia / Sugar Mill**

**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 19841 ENDED 08/06/87** | **1,249,388** |
| 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 / Sugar Mill**

**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 | **8/06/87 BALANCE** | 1,249,388 |
| 7 | 1987 Additions | 27,771 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 27,771 |
| 11 | **12/31/87 BALANCE** | 1,277,159 |
| 12 | 1988 Additions | 43,250 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 43,250 |
| 16 | **12/31/88 BALANCE** | 1,320,409 |
| 17 | 1989 Additions | 30,511 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 30,511 |
| 21 | **12/31/89 BALANCE** | 1,350,920 |
| 22 | 1990 Additions (A/C 101) | (106) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 22,578 |
| 26 | 1990 Net Additions | 22,472 |
| 27 | **12/31/90 BALANCE** | 1,373,392 |
| 28 | 1990 General Plant Reallocation Adjustments * | 2,917 |
| 29 | **12/31/90 ADJUSTED BALANCE** | 1,376,309 |
| 30 | 1991 Additions (A/C 101) | 34,655 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | 22,906 |
| 34 | 1991 Net Additions | 57,562 |
| 35 | **12/31/91 BALANCE** | 1,433,871 |

* 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 / Sugar Mill

Docket 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 | 30,443 | (32,871) | 0 | (2,427) | (30,443) | 2,427 | 0 | 14,008 | (14,008) | (0) |
| 3 302.1 Franchises | 5,814 | 175 | 0 | 5,989 | 0 | 0 | 5,989 | 5,902 | 0 | 5,902 |
| 4 339.1 Other Plant & Misc. | 387 | 0 | 0 | 387 | 0 | 0 | 387 | 387 | 0 | 387 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 303.2 Land & Land Rights | 15,620 | 0 | 0 | 15,620 | 0 | 0 | 15,620 | 15,620 | 0 | 15,620 |
| 7 304.2 Structures & Improvements | 43,184 | 0 | 0 | 43,184 | 0 | 0 | 43,184 | 43,184 | 0 | 43,184 |
| 8 305.2 Collect. & Impound. | 42 | 0 | 0 | 42 | 0 | 0 | 42 | 42 | 0 | 42 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 59,578 | 0 | 0 | 59,578 | 0 | 20,479 | 80,057 | 59,578 | 10,240 | 69,818 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 46,576 | 0 | 0 | 46,576 | 0 | 0 | 46,576 | 46,576 | 0 | 46,576 |
| 13 310.2 Power Generation Eq. | 49 | 0 | 0 | 49 | 0 | 0 | 49 | 49 | 0 | 49 |
| 14 311.2 Pumping Equipment | 152,983 | 0 | 0 | 152,983 | 0 | 0 | 152,983 | 152,983 | 0 | 152,983 |
| 15 339.2 Other Plant & Misc. | (57) | 0 | 0 | (57) | 0 | 0 | (57) | (57) | 0 | (57) |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 303.3 Land & Land Rights | 7 | 1,679 | 0 | 1,686 | 0 | 0 | 1,686 | 846 | 0 | 846 |
| 18 304.3 Structures & Improvements | 1,880 | 335 | 0 | 2,215 | 0 | 0 | 2,215 | 2,048 | 0 | 2,048 |
| 19 320.3 Water Treatment Eq. | 401,247 | 5,678 | 0 | 406,925 | 0 | 0 | 406,925 | 404,086 | 0 | 404,086 |
| 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 | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 8 | 0 | 8 |
| 23 304.4 Structures & Improvements | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| 24 330.4 Distr. Reservoirs | 129,986 | 0 | 0 | 129,986 | 0 | 0 | 129,986 | 129,986 | 0 | 129,986 |
| 25 331.4 Transm. & Distribution | 296,801 | 29,998 | 0 | 326,799 | 0 | 0 | 326,799 | 311,800 | 0 | 311,800 |
| 26 333.4 Services | 63,154 | 9,265 | 0 | 72,419 | 0 | 0 | 72,419 | 67,787 | 0 | 67,787 |
| 27 334.4 Meters & Meter Insallation | 28,701 | 7,175 | 0 | 35,876 | 0 | 0 | 35,876 | 32,289 | 0 | 32,289 |
| 28 335.4 Hydrants | 39,332 | 8,400 | 0 | 47,732 | 0 | 0 | 47,732 | 43,532 | 0 | 43,532 |
| 29 339.4 Other Plant & Misc. | 20 | 0 | 0 | 20 | 0 | 0 | 20 | 20 | 0 | 20 |
| 30 **GENERAL PLANT** | | | | | | | | | | |
| 31 303.5 Land & Land Rights | 3,210 | (107) | 0 | 3,103 | 0 | 0 | 3,103 | 3,157 | 0 | 3,157 |
| 32 304.5 Structures & Improvements | 15,484 | 383 | 0 | 15,867 | 0 | 0 | 15,867 | 15,676 | 0 | 15,676 |
| 33 340.5 Office Furniture & Equipme | 7,978 | 129 | 0 | 8,108 | 0 | 0 | 8,108 | 8,043 | 0 | 8,043 |
| 34 340.51 Computer Equipment | 10,517 | 3,817 | 0 | 14,334 | 0 | 0 | 14,334 | 12,426 | 0 | 12,426 |
| 35 341.5 Transportation Equipment | 10,285 | 794 | 0 | 11,078 | 0 | 0 | 11,078 | 10,682 | 0 | 10,682 |
| 36 342.5 Stores Equipment | 78 | 19 | 0 | 97 | 0 | 0 | 97 | 87 | 0 | 87 |
| 37 343.5 Tools, Shop & Garage | 4,085 | (76) | 0 | 4,010 | 0 | 0 | 4,010 | 4,048 | 0 | 4,048 |
| 38 344.5 Laboratory Equipment | 866 | 61 | 0 | 927 | 0 | 0 | 927 | 896 | 0 | 896 |
| 39 345.5 Power Operated Equipment | 5,514 | (475) | 0 | 5,039 | 0 | 0 | 5,039 | 5,277 | 0 | 5,277 |
| 40 346.5 Communication Equipment | 1,602 | 126 | 0 | 1,728 | 0 | 0 | 1,728 | 1,665 | 0 | 1,665 |
| 41 347.5 Miscellaneous Equipment | 500 | 128 | 0 | 628 | 0 | 0 | 628 | 564 | 0 | 564 |
| 42 348.5 Other Tangible Plant | 430 | 22 | 0 | 452 | 0 | 0 | 452 | 441 | 0 | 441 |
| 43 | | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 36,644 | (32,696) | 0 | 3,949 | (30,443) | 2,427 | 6,376 | 20,296 | (14,008) | 6,289 |
| 45 **SUPPLY & PUMPING** | 317,975 | 0 | 0 | 317,975 | 0 | 20,479 | 338,454 | 317,975 | 10,240 | 328,215 |
| 46 **WATER TREATMENT PLANT** | 403,134 | 7,692 | 0 | 410,826 | 0 | 0 | 410,826 | 406,980 | 0 | 406,980 |
| 47 **TRANSM. & DISTRIBUTION** | 558,005 | 54,838 | 0 | 612,843 | 0 | 0 | 612,843 | 585,424 | 0 | 585,424 |
| 48 **GENERAL PLANT** | 60,550 | 4,821 | 0 | 65,372 | 0 | 0 | 65,372 | 62,961 | 0 | 62,961 |
| 49 | | | | | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 1,376,309 | 34,655 | 0 | 1,410,964 | (30,443) | 22,906 | 1,433,871 | 1,393,637 | (3,768) | 1,389,868 |
| 51 **LAND & LAND RIGHTS** | 18,845 | 1,572 | 0 | 20,417 | 0 | 0 | 20,417 | 19,631 | 0 | 19,631 |
| 52 **TOTAL PIS LESS LAND** | 1,357,464 | 33,084 | 0 | 1,390,547 | (30,443) | 22,906 | 1,413,454 | 1,374,006 | (3,768) | 1,370,237 |

*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 / Sugar Mill

Docket 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 | 5,902 | 0 | 0 | 5,902 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 387 | 0 | 0 | 387 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 303.2 Land & Land Rights | 15,620 | 0 | 0 | 15,620 | 0% | 0 |
| 7 304.2 Structures & Improvements | 43,184 | 0 | 0 | 43,184 | 5% | 2,159 |
| 8 305.2 Collect. & Impound. | 42 | 0 | 0 | 42 | 0% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 69,818 | 0 | 0 | 69,818 | 5% | 3,491 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 46,576 | 0 | 0 | 46,576 | 5% | 2,329 |
| 13 310.2 Power Generation Eq. | 49 | 0 | 0 | 49 | 0% | 0 |
| 14 311.2 Pumping Equipment | 152,983 | 0 | 0 | 152,983 | 5% | 7,649 |
| 15 339.2 Other Plant & Misc. | (57) | 0 | 0 | (57) | 0% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | | |
| 17 303.3 Land & Land Rights | 846 | 0 | 0 | 846 | 0% | 0 |
| 18 304.3 Structures & Improvements | 2,048 | 0 | 0 | 2,048 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 404,086 | 0 | 0 | 404,086 | 48% | 193,961 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 303.4 Land & Land Rights | 8 | 0 | 0 | 8 | 0% | 0 |
| 23 304.4 Structures & Improvements | 3 | 0 | 0 | 3 | 0% | 0 |
| 24 330.4 Distr. Reservlors | 129,986 | 0 | 0 | 129,986 | 25% | 32,497 |
| 25 331.4 Transm. & Distribution | 311,800 | 44,830 | 0 | 266,970 | 0% | 0 |
| 26 333.4 Services | 67,787 | 0 | 0 | 67,787 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 32,289 | 0 | 0 | 32,289 | 0% | 0 |
| 28 335.4 Hydrants | 43,532 | 6,259 | 0 | 37,273 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 20 | 3 | 0 | 17 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | | |
| 31 303.5 Land & Land Rights | 3,157 | 0 | 0 | 3,157 | 0% | 0 |
| 32 304.5 Structures & Improvements | 15,676 | 0 | 0 | 15,676 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 8,043 | 0 | 0 | 8,043 | 0% | 0 |
| 34 340.51 Computer Equipment | 12,426 | 0 | 0 | 12,426 | 0% | 0 |
| 35 341.5 Transportation Equipment | 10,682 | 0 | 0 | 10,682 | 0% | 0 |
| 36 342.5 Stores Equipment | 87 | 0 | 0 | 87 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 4,048 | 0 | 0 | 4,048 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 896 | 0 | 0 | 896 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 5,277 | 0 | 0 | 5,277 | 0% | 0 |
| 40 346.5 Communication Equipment | 1,665 | 0 | 0 | 1,665 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 564 | 0 | 0 | 564 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 441 | 0 | 0 | 441 | 0% | 0 |
| 43 | | | | | | |
| 44 **INTANGIBLE PLANT** | 6,289 | 0 | 0 | 6,289 | | 0 |
| 45 **SUPPLY & PUMPING** | 328,215 | 0 | 0 | 328,215 | | 15,628 |
| 46 **WATER TREATMENT PLANT** | 406,980 | 0 | 0 | 406,980 | | 193,961 |
| 47 **TRANSM. & DISTRIBUTION** | 585,424 | 51,092 | 0 | 534,332 | | 32,497 |
| 48 **GENERAL PLANT** | 62,961 | 0 | 0 | 62,961 | | 0 |
| 49 | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 1,389,868 | 51,092 | 0 | 1,338,776 | | 242,086 |
| 51 **LAND & LAND RIGHTS** | 19,631 | 0 | 0 | 19,631 | | 0 |
| 52 **TOTAL PIS LESS LAND** | 1,370,237 | 51,092 | 0 | 1,319,145 | | 242,086 |
| 53 | | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | 18.08% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Volusia / Sugar Mill
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 | 242,086 | 0 | 242,086 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (70,577) | 0 | (70,577) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 171,509 | 0 | 171,509 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Volusia / Sugar Mill**

**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 19841 ENDED 08/06/87** | 237,959 |
| 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 / Sugar Mill**

**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 | **8/06/87 BALANCE** | 237,959 |
| 7 | 1987 Additions | 29,434 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 29,434 |
| 11 | **12/31/87 BALANCE** | 267,393 |
| 12 | 1988 Additions | 36,676 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 36,676 |
| 16 | **12/31/88 BALANCE** | 304,069 |
| 17 | 1989 Additions | 38,265 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 38,265 |
| 21 | **12/31/89 BALANCE** | 342,334 |
| 22 | 1990 Additions | 38,681 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 38,681 |
| 26 | **12/31/90 BALANCE** | 381,015 |
| 27 | 1990 General Plant Reallocation Adjustments * | (7,353) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 373,662 |
| 29 | 1991 Additions | 52,036 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 727 |
| 32 | 1991 Net Additions | 52,763 |
| 33 | **12/31/91 BALANCE** | 426,425 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Volusia / Sugar Mill
Docket 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 | 789 | (0) | 789 | (789) | (789) | (0) | 789 | (789) | (0) |
| 3 302.1 Franchises | 1,130 | 148 | 1,278 | 0 | 0 | 1,278 | 1,204 | 0 | 1,204 |
| 4 339.1 Other Plant & Misc. | 25 | 15 | 40 | 0 | 0 | 40 | 32 | 0 | 32 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 304.2 Structures & Improvements | 12,166 | 1,309 | 13,474 | 0 | 0 | 13,474 | 12,820 | 0 | 12,820 |
| 8 305.2 Collect. & Impound. | 3 | 1 | 4 | 0 | 0 | 4 | 3 | 0 | 3 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 17,092 | 2,327 | 19,420 | 0 | 0 | 19,420 | 18,256 | 0 | 18,256 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 13,420 | 1,331 | 14,751 | 0 | 0 | 14,751 | 14,086 | 0 | 14,086 |
| 13 310.2 Power Generation Eq. | 3 | 2 | 6 | 0 | 0 | 6 | 4 | 0 | 4 |
| 14 311.2 Pumping Equipment | 44,535 | 7,649 | 52,184 | 0 | 0 | 52,184 | 48,360 | 0 | 48,360 |
| 15 339.2 Other Plant & Misc. | (3) | (2) | (6) | 0 | 0 | (6) | (5) | 0 | (5) |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 121 | 62 | 183 | 0 | 0 | 183 | 152 | 0 | 152 |
| 19 320.3 Water Treatment Eq. | 107,708 | 18,368 | 126,075 | 0 | 0 | 126,075 | 116,891 | 0 | 116,891 |
| 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 | 37,414 | 3,513 | 40,927 | 0 | 0 | 40,927 | 39,170 | 0 | 39,170 |
| 25 331.4 Transm. & Distribution | 83,531 | 7,251 | 90,782 | 0 | 0 | 90,782 | 87,157 | 0 | 87,157 |
| 26 333.4 Services | 18,001 | 1,695 | 19,696 | 0 | 0 | 19,696 | 18,848 | 0 | 18,848 |
| 27 334.4 Meters & Meter Insallation | 7,389 | 1,614 | 9,003 | 0 | 0 | 9,003 | 8,196 | 0 | 8,196 |
| 28 335.4 Hydrants | 10,537 | 967 | 11,505 | 0 | 0 | 11,505 | 11,021 | 0 | 11,021 |
| 29 339.4 Other Plant & Misc. | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 30 **GENERAL PLANT** | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 2,047 | 392 | 2,439 | 0 | 0 | 2,439 | 2,243 | 0 | 2,243 |
| 33 340.5 Office Furniture & Equipment | 2,574 | 536 | 3,110 | 0 | 0 | 3,110 | 2,842 | 0 | 2,842 |
| 34 340.51 Computer Equipment | 1,320 | 2,071 | 3,391 | 0 | 1,516 | 4,907 | 2,356 | 758 | 3,114 |
| 35 341.5 Transportation Equipment | 6,506 | 1,780 | 8,286 | 0 | 0 | 8,286 | 7,396 | 0 | 7,396 |
| 36 342.5 Stores Equipment | 24 | 5 | 29 | 0 | 0 | 29 | 26 | 0 | 26 |
| 37 343.5 Tools, Shop & Garage | 1,847 | 253 | 2,100 | 0 | 0 | 2,100 | 1,973 | 0 | 1,973 |
| 38 344.5 Laboratory Equipment | 387 | 60 | 447 | 0 | 0 | 447 | 417 | 0 | 417 |
| 39 345.5 Power Operated Equipment | 4,216 | 440 | 4,655 | 0 | 0 | 4,655 | 4,436 | 0 | 4,436 |
| 40 346.5 Communication Equipment | 616 | 166 | 783 | 0 | 0 | 783 | 700 | 0 | 700 |
| 41 347.5 Miscellaneous Equipment | 88 | 38 | 126 | 0 | 0 | 126 | 107 | 0 | 107 |
| 42 348.5 Other Tangible Plant | 175 | 44 | 219 | 0 | 0 | 219 | 197 | 0 | 197 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,944 | 163 | 2,107 | (789) | (789) | 1,318 | 2,025 | (789) | 1,237 |
| 45 **SUPPLY & PUMPING** | 87,216 | 12,617 | 99,833 | 0 | 0 | 99,833 | 93,525 | 0 | 93,525 |
| 46 **WATER TREATMENT PLANT** | 107,829 | 18,430 | 126,258 | 0 | 0 | 126,258 | 117,043 | 0 | 117,043 |
| 47 **TRANSM. & DISTRIBUTION** | 156,872 | 15,042 | 171,914 | 0 | 0 | 171,914 | 164,393 | 0 | 164,393 |
| 48 **GENERAL PLANT** | 19,801 | 5,785 | 25,586 | 0 | 1,516 | 27,102 | 22,694 | 758 | 23,451 |
| 49 | | | | | | | | | |
| 50 TOTAL WATER ACCUM. DEP. | 373,662 | 52,036 | 425,698 | (789) | 727 | 426,425 | 399,680 | (31) | 399,649 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Volusia / Sugar Mill**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | AVERAGE 1991 INVESTED ACCUM. DEPRE. | | | 1991 NON-USED & USEFUL | |
| Line No. Account No. and Name | Adjusted Utility Balance | Remove CIAC Accum. Amort. Cont. Prop. | Adjusted Accum. Depr. | Percentage | Average Amount |
| 1 **INTANGIBLE PLANT** | | | | | |
| 2 301.1 Organization | (0) | 0 | (0) | 0% | 0 |
| 3 302.1 Franchises | 1,204 | 0 | 1,204 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 32 | 0 | 32 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 12,820 | 0 | 12,820 | 5% | 641 |
| 8 305.2 Collect. & Impound. | 3 | 0 | 3 | 0% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 18,256 | 0 | 18,256 | 5% | 913 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 14,086 | 0 | 14,086 | 5% | 704 |
| 13 310.2 Power Generation Eq. | 4 | 0 | 4 | 0% | 0 |
| 14 311.2 Pumping Equipment | 48,360 | 0 | 48,360 | 5% | 2,418 |
| 15 339.2 Other Plant & Misc. | (5) | 0 | (5) | 0% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 18 304.3 Structures & Improvements | 152 | 0 | 152 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 116,891 | 0 | 116,891 | 48% | 56,108 |
| 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 | 39,170 | 0 | 39,170 | 25% | 9,793 |
| 25 331.4 Transm. & Distribution | 87,157 | 2,505 | 84,651 | 0% | 0 |
| 26 333.4 Services | 18,848 | 0 | 18,848 | 0% | 0 |
| 27 334.4 Meters & Meter Installation | 8,196 | 0 | 8,196 | 0% | 0 |
| 28 335.4 Hydrants | 11,021 | 350 | 10,671 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 1 | 0 | 1 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 2,243 | 0 | 2,243 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 2,842 | 0 | 2,842 | 0% | 0 |
| 34 340.51 Computer Equipment | 3,114 | 0 | 3,114 | 0% | 0 |
| 35 341.5 Transportation Equipment | 7,396 | 0 | 7,396 | 0% | 0 |
| 36 342.5 Stores Equipment | 26 | 0 | 26 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 1,973 | 0 | 1,973 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 417 | 0 | 417 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 4,436 | 0 | 4,436 | 0% | 0 |
| 40 346.5 Communication Equipment | 700 | 0 | 700 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 107 | 0 | 107 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 197 | 0 | 197 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 1,237 | 0 | 1,237 | | 0 |
| 45 **SUPPLY & PUMPING** | 93,525 | 0 | 93,525 | | 4,676 |
| 46 **WATER TREATMENT PLANT** | 117,043 | 0 | 117,043 | | 56,108 |
| 47 **TRANSM. & DISTRIBUTION** | 164,393 | 2,855 | 161,538 | | 9,793 |
| 48 **GENERAL PLANT** | 23,451 | 0 | 23,451 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 399,649 | 2,855 | 396,794 | | 70,577 |
| 51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) = | | | | 17.79% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

Company: SSU / Volusia / Sugar Mill

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 19841 ENDED 08/06/87** | 578,286 |
| 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 / Sugar Mill**

**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 | **8/06/87 BALANCE** | 578,286 |
| 7 | 1987 Additions | 24,153 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 24,153 |
| 11 | **12/31/87 BALANCE** | 602,439 |
| 12 | 1988 Additions | 4,712 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 4,712 |
| 16 | **12/31/88 BALANCE** | 607,151 |
| 17 | 1989 Additions | 42,818 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 42,818 |
| 21 | **12/31/89 BALANCE** | 649,969 |
| 22 | 1990 Additions | 8,211 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 75,759 |
| 25 | 1990 Net Additions | 83,970 |
| 26 | **12/31/90 BALANCE** | 733,939 |
| 27 | 1991 Additions | 52,686 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 52,686 |
| 31 | **12/31/91 BALANCE** | 786,625 |

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

Company: SSU / Volusia / Sugar Mill
Docket 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 | 98,688 | 0 | 98,688 | 0 | 0 | 98,688 | 98,688 | 0 | 98,688 |
| 2 | Line/Main Extension Fees | 1,862 | 0 | 1,862 | 0 | 0 | 1,862 | 1,862 | 0 | 1,862 |
| 3 | Meter Installation Fees | 19,010 | 5,149 | 24,159 | 0 | 0 | 24,159 | 21,585 | 0 | 21,585 |
| 4 | Contributed Lines | 36,093 | 29,998 | 66,091 | 0 | 0 | 66,091 | 51,092 | 0 | 51,092 |
| 5 | Cont. Prty. Other than Lines | 578,286 | 8,400 | 586,686 | 0 | 0 | 586,686 | 582,486 | 0 | 582,486 |
| 6 | Service Installation Fees | 0 | 9,139 | 9,139 | 0 | 0 | 9,139 | 4,570 | 0 | 4,570 |
| 7 | **TOTAL WATER CIAC** | **733,939** | **52,686** | **786,625** | **0** | **0** | **786,625** | **760,282** | **0** | **760,282** |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Volusia / Sugar Mill**

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 19841 ENDED 08/06/87** | 78,582 |
| 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 / Sugar Mill**

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 | **8/06/87 BALANCE** | 78,582 |
| 7 | 1987 Additions | 6,150 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 6,150 |
| 11 | **12/31/87 BALANCE** | 84,732 |
| 12 | 1988 Additions | 15,119 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 15,119 |
| 16 | **12/31/88 BALANCE** | 99,851 |
| 17 | 1989 Additions | 15,713 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 15,713 |
| 21 | **12/31/89 BALANCE** | 115,564 |
| 22 | 1990 Additions | 17,592 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 1,201 |
| 25 | 1990 Net Additions | 18,793 |
| 26 | **12/31/90 BALANCE** | 134,357 |
| 27 | 1991 Additions | 27,022 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 27,022 |
| 31 | **12/31/91 BALANCE** | 161,378 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

**Company: SSU / Volusia / Sugar Mill**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED AMORTIZATION OF CIAC | | | | | | AVERAGE 1991 ACC. AMORT. CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| WATER | | | | | | | | | |
| 1 Plant Capacity Fees | 3,139 | 4,019 | 7,157 | 0 | 0 | 7,157 | 5,148 | 0 | 5,148 |
| 2 Line/Main Extension Fees | 23 | 43 | 66 | 0 | 0 | 66 | 45 | 0 | 45 |
| 3 Meter Installation Fees | 665 | 1,079 | 1,744 | 0 | 0 | 1,744 | 1,205 | 0 | 1,205 |
| 4 Contributed Lines | 2,264 | 1,182 | 3,446 | 0 | 0 | 3,446 | 2,855 | 0 | 2,855 |
| 5 Cont. Prty. Other than Lines | 128,266 | 20,585 | 148,851 | 0 | 0 | 148,851 | 138,558 | 0 | 138,558 |
| 6 Service Installation Fees | 0 | 114 | 114 | 0 | 0 | 114 | 57 | 0 | 57 |
| 7 TOTAL WATER ACCUM. AMORT. CIAC | 134,357 | 27,022 | 161,378 | 0 | 0 | 161,378 | 147,868 | 0 | 147,868 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Volusia / Sugar Mill**

**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 / Sugar Mill**

**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 / Volusia / Sugar Mill**

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 / Sugar Mill
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 | 97,348 | (2,960) | 94,389 | 97,348 | 10,156 | 107,504 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 12,169 | (370) | 11,799 | 12,169 | 1,269 | 13,438 | |

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

**Company: Southern States Utilities (Consolidated)**

**FPSC**

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

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

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

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

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

**Company: Southern States Utilities (Consolidated)**

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

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

**FPSC**

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

| Line No. | (1) EQUITY CAPITAL & LIABILITIES | (2) Test Year Ended 12/31/91 | (3) Test Year Ended 12/31/90 |
|---|---|---|---|
| 1 | Common Stock Issued | 107,800 | 107,800 |
| 2 | Additional Paid In Capital | 59,254,113 | 54,754,113 |
| 3 | Retained Earnings | 5,777,628 | 4,485,949 |
| 4 | | | |
| 5 | **TOTAL EQUITY CAPITAL** | **65,139,541** | **59,347,862** |
| 6 | | | |
| 7 | Long Term Debt | 39,175,000 | 41,775,000 |
| 8 | Long Term Notes Payable - Related Parties | 27,471,579 | 24,848,645 |
| 9 | | | |
| 10 | **TOTAL LONG TERM DEBT** | **66,646,579** | **66,623,645** |
| 11 | | | |
| 12 | Long Term Debt Due Within One Year | 4,613,067 | 5,556,788 |
| 13 | Accounts Payable | 7,073,103 | 5,721,701 |
| 14 | Accounts Payable - Related Party | 755,116 | 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 / Sugar Mill**

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 - % | 18.08% | A-5 (W) | - |
| 11 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | - | - |
| 12 | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 13 | Average Adjusted Balance (L7) | 0 | Above | - |
| 14 | Composite Non-Used & Useful Accumulated Depreciation - % | 17.79% | 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

---

# Sugar Mill - 1801

## Volusia County (SSU)

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

Company: SSU / Volusia / Sugar Mill
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 | 155,768 | (272) | 155,496 | 37,657 | 193,153 | 24.22% | B-4, B-3 (W) |
| 3 Other Revenues | 849 | 466 | 1,315 | 0 | 1,315 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 156,617 | 194 | 156,811 | 37,657 | 194,468 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 97,348 | 10,156 | 107,504 | 0 | 107,504 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 14,689 | 0 | 14,689 | 0 | 14,689 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 24,514 | 3,656 | 28,170 | 1,695 | 29,864 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (3,389) | (5,071) | (8,460) | 13,533 | 5,073 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 133,161 | 8,742 | 141,903 | 15,227 | 157,130 | | |
| 11 **NET OPERATING INCOME:** | 23,456 | (8,547) | 14,908 | 22,430 | 37,338 | | |
| 12 **RATE BASE** | 325,184 | | 322,716 | | 322,716 | | A-1 (W) |
| 13 **RATE OF RETURN** | 7.21% | | 4.62% | | 11.57% | | D-1 (W) |

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

Company: SSU / Volusia / Sugar Mill
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 | 155,768 | (272) | 155,496 | 22,447 | 177,943 | 14.44% | B-4, B-3 (W) |
| 3 Other Revenues | 849 | 0 | 849 | 0 | 849 | | B-4 (W) |
| 4 TOTAL OPERATING REVENUES | 156,617 | (272) | 156,345 | 22,447 | 178,792 | | B-4, B-3 (W) |
| OPERATING EXPENSES: | | | | | | | |
| 5 Operation & Maintenance | 97,348 | (2,960) | 94,389 | 0 | 94,389 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 14,689 | 0 | 14,689 | 0 | 14,689 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 24,514 | 3,635 | 28,149 | 1,010 | 29,159 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (3,389) | (275) | (3,664) | 8,067 | 4,403 | | B-16, B-3 (W) |
| 10 TOTAL OPERATING EXPENSES | 133,161 | 401 | 133,562 | 9,077 | 142,639 | | |
| 11 NET OPERATING INCOME: | 23,456 | (673) | 22,783 | 13,370 | 36,153 | | |
| 12 RATE BASE | 325,184 | | 321,076 | | 321,076 | | A-1 (W) |
| 13 RATE OF RETURN | 7.21% | | 7.10% | | 11.26% | | D-1 (W) |

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

Company: SSU / Volusia / Sugar Mill
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 | 321,076 | | 322,716 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 36,153 | | 37,338 | | - | - |
| 6 | Adjusted Income under Present Rates | 22,783 | | 14,908 | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 13,370 | | 22,430 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 21,437 | | 35,963 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 22,447 | | 37,657 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 21,437 | | 35,963 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 8,067 | | 13,533 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 1,010 | | 1,695 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | ***NET INCOME INCREASE [L11 - (L15 + L17)]*** | 13,370 | | 22,430 | | | 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 / Sugar Mill**

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. | (272) | 194 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | (272) | 194 | |
| 8 | **B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)** | | | |
| 9 | 1. Reclassify pension & benefits consistent with NARUC. | (2,960) | (2,960) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 2,635 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 561 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 1,002 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (78) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 3,555 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 5,440 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (2,960) | 10,156 | |
| 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. | (12) | 9 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 3,647 | 3,647 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 3,635 | 3,656 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (275) | (5,071) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | (275) | (5,071) | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | (673) | (8,547) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Volusia / Sugar Mill
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 | 140,574 | 0 | |
| 4 461.2 Metered - Commercial | 13,476 | 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** | 154,049 | 1,447 | 155,496 |
| 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 | 1,718 | 0 | |
| 16 **SUBTOTAL OTHER WATER SALES** | 1,718 | (1,718) | 0 |
| 17 **TOTAL WATER SALES** | 155,768 | (272) | 155,496 |
| 18 **OTHER WATER REVENUES:** | | | |
| 19 470 Forfeited Discounts | 0 | 0 | |
| 20 471 Misc. Service Revenues | 849 | 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** | 849 | 466 | 1,315 |
| 25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 156,617 | (272) | 156,345 |
| 26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 156,617 | 194 | 156,811 |

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 / Sugar Mill

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 | 42,265 | 2,868 | 45,133 | 25,396 | 1,270 | 26,666 | 4,228 | 659 | 4,887 | 12,640 | 939 | 13,580 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 12,414 | 1,516 | 13,929 | 6,625 | (1,614) | 5,011 | 1,212 | (340) | 872 | 4,578 | 3,469 | 8,047 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 12,961 | 21 | 12,982 | 12,744 | 0 | 12,744 | 0 | 18 | 18 | 217 | 3 | 220 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 7,117 | 258 | 7,375 | 7,117 | 258 | 7,375 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 7,533 | 364 | 7,896 | 6,446 | 234 | 6,680 | 41 | 70 | 110 | 1,046 | 60 | 1,106 |
| 9 | 631 Contractual Services - Engr. | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 10 | 632 Contractual Services - Acct. | 1,016 | 43 | 1,059 | 0 | 0 | 0 | 0 | 0 | 0 | 1,016 | 43 | 1,059 |
| 11 | 633 Contractual Services - Legal | 413 | 25 | 439 | 0 | 0 | 0 | 0 | 0 | 0 | 413 | 25 | 439 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 3,184 | 131 | 3,315 | 2,690 | 98 | 2,788 | 0 | 0 | 0 | 493 | 34 | 527 |
| 14 | 641 Rental of Building/Real Prop. | 197 | 98 | 295 | 0 | 0 | 0 | 0 | 0 | 0 | 197 | 98 | 295 |
| 15 | 642 Rental of Equipment | 90 | 4 | 94 | 83 | 3 | 86 | 0 | 0 | 0 | 7 | 1 | 8 |
| 16 | 650 Transportation Expense | 1,923 | 100 | 2,023 | 1,912 | 69 | 1,981 | 7 | 27 | 34 | 5 | 3 | 9 |
| 17 | 656 Insurance - Vehicle | 599 | 102 | 701 | 0 | 0 | 0 | 0 | 0 | 0 | 599 | 102 | 701 |
| 18 | 657 Insurance - General Liability | 698 | 77 | 775 | 0 | 0 | 0 | 0 | 0 | 0 | 698 | 77 | 775 |
| 19 | 658 Insurance - Workman's Comp. | 13 | 1,463 | 1,476 | 0 | 884 | 884 | 0 | 151 | 151 | 13 | 428 | 441 |
| 20 | 659 Insurance - Other | 408 | 17 | 425 | 0 | 0 | 0 | 0 | 0 | 0 | 408 | 17 | 425 |
| 21 | 660 Advertising Expense | 43 | 3 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 3 | 46 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 2,635 | 2,635 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,635 | 2,635 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 1,095 | 71 | 1,166 | 0 | 0 | 0 | 1,095 | 71 | 1,166 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 5,376 | 360 | 5,736 | 0 | 0 | 0 | 8 | 25 | 33 | 5,368 | 334 | 5,702 |
| 26 | TOTAL WATER O&M EXPENSES | 97,348 | 10,156 | 107,504 | 63,012 | 1,203 | 64,215 | 6,591 | 682 | 7,273 | 27,746 | 8,271 | 36,017 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 42,265 | 2,868 | 45,133 | 25,396 | 1,270 | 26,666 | 4,228 | 659 | 4,887 | 12,640 | 939 | 13,580 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 12,414 | 1,516 | 13,929 | 6,625 | (1,614) | 5,011 | 1,212 | (340) | 872 | 4,578 | 3,469 | 8,047 |
| 31 | TOTAL WATER LABOR COSTS | 54,679 | 4,384 | 59,062 | 32,021 | (344) | 31,677 | 5,440 | 319 | 5,759 | 17,218 | 4,408 | 21,626 |

0093

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

Company: SSU / Volusia / Sugar Mill

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 | 42,265 | 0 | 42,265 | 25,396 | 0 | 25,396 | 4,228 | 0 | 4,228 | 12,640 | 0 | 12,640 |
| 2 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 | Employee Pensions & Benefits | 12,414 | (4,367) | 8,047 | 6,625 | (1,789) | 4,835 | 1,212 | (407) | 805 | 4,578 | (2,171) | 2,407 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 | Purchased Power | 12,961 | 0 | 12,961 | 12,744 | 0 | 12,744 | 0 | 0 | 0 | 217 | 0 | 217 |
| 6 | 616 | Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 | Chemicals | 7,117 | 0 | 7,117 | 7,117 | 0 | 7,117 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 | Materials and Supplies | 7,533 | 0 | 7,533 | 6,446 | 0 | 6,446 | 41 | 0 | 41 | 1,046 | 0 | 1,046 |
| 9 | 631 | Contractual Services - Engr. | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 10 | 632 | Contractual Services - Acct. | 1,016 | 0 | 1,016 | 0 | 0 | 0 | 0 | 0 | 0 | 1,016 | 0 | 1,016 |
| 11 | 633 | Contractual Services - Legal | 413 | 0 | 413 | 0 | 0 | 0 | 0 | 0 | 0 | 413 | 0 | 413 |
| 12 | 634 | Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 | Contractual Services - Other | 3,184 | 0 | 3,184 | 2,690 | 0 | 2,690 | 0 | 0 | 0 | 493 | 0 | 493 |
| 14 | 641 | Rental of Building/Real Prop. | 197 | 0 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 197 | 0 | 197 |
| 15 | 642 | Rental of Equipment | 90 | 0 | 90 | 83 | 0 | 83 | 0 | 0 | 0 | 7 | 0 | 7 |
| 16 | 650 | Transportation Expense | 1,923 | 0 | 1,923 | 1,912 | 0 | 1,912 | 7 | 0 | 7 | 5 | 0 | 5 |
| 17 | 656 | Insurance - Vehicle | 599 | 0 | 599 | 0 | 0 | 0 | 0 | 0 | 0 | 599 | 0 | 599 |
| 18 | 657 | Insurance - General Liability | 698 | 0 | 698 | 0 | 0 | 0 | 0 | 0 | 0 | 698 | 0 | 698 |
| 19 | 658 | Insurance - Workman's Comp. | 13 | 1,407 | 1,420 | 0 | 853 | 853 | 0 | 142 | 142 | 13 | 412 | 425 |
| 20 | 659 | Insurance - Other | 408 | 0 | 408 | 0 | 0 | 0 | 0 | 0 | 0 | 408 | 0 | 408 |
| 21 | 660 | Advertising Expense | 43 | 0 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 0 | 43 |
| 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 | 1,095 | 0 | 1,095 | 0 | 0 | 0 | 1,095 | 0 | 1,095 | 0 | 0 | 0 |
| 25 | 675 | Miscellaneous Expenses | 5,376 | 0 | 5,376 | 0 | 0 | 0 | 8 | 0 | 8 | 5,368 | 0 | 5,368 |
| 26 | | **TOTAL WATER O&M EXPENSES** | 97,348 | (2,960) | 94,389 | 63,012 | (936) | 62,076 | 6,591 | (265) | 6,326 | 27,746 | (1,759) | 25,987 |
| 27 | | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 | Salaries & Wages - Employees | 42,265 | 0 | 42,265 | 25,396 | 0 | 25,396 | 4,228 | 0 | 4,228 | 12,640 | 0 | 12,640 |
| 29 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 | Employee Pensions & Benefits | 12,414 | (4,367) | 8,047 | 6,625 | (1,789) | 4,835 | 1,212 | (407) | 805 | 4,578 | (2,171) | 2,407 |
| 31 | | **TOTAL WATER LABOR COSTS** | 54,679 | (4,367) | 50,312 | 32,021 | (1,789) | 30,232 | 5,440 | (407) | 5,033 | 17,218 | (2,171) | 15,047 |

0094

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

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

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

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

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 TOTAL O & M Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.1-8 Salaries & Wages - Employees | 3,233 | 3,167 | 3,188 | 2,887 | 3,052 | 3,384 | 3,306 | 4,346 | 3,241 | 3,069 | 3,967 | 5,426 | 42,265 | 0 | 42,265 | 2,868 | 45,133 |
| 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 | 961 | 992 | 1,134 | 853 | 889 | 1,006 | 955 | 1,365 | 969 | 912 | 1,165 | 1,213 | 12,414 | (4,367) | 8,047 | 1,516 | 13,929 |
| 4 | 610.1-8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-8 Purchased Power | 882 | 1,022 | 1,034 | 1,082 | 1,149 | 968 | 882 | 818 | 862 | 939 | 1,045 | 2,278 | 12,961 | 0 | 12,961 | 21 | 12,982 |
| 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 | 598 | 1,516 | 925 | 1,017 | 164 | 0 | 209 | 312 | 0 | 1,157 | 519 | 700 | 7,117 | 0 | 7,117 | 258 | 7,375 |
| 8 | 620.1-8 Materials and Supplies | (9) | 887 | 583 | 603 | 510 | 651 | 218 | 551 | 831 | 344 | 1,240 | 1,123 | 7,533 | 0 | 7,533 | 364 | 7,896 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 10 | 632.1-8 Contractual Services - Acct. | 73 | 87 | 82 | 83 | 86 | 84 | 88 | 80 | 86 | 89 | 77 | 103 | 1,016 | 0 | 1,016 | 43 | 1,059 |
| 11 | 633.1-8 Contractual Services - Legal | 30 | 35 | 33 | 34 | 35 | 34 | 36 | 32 | 35 | 36 | 31 | 42 | 413 | 0 | 413 | 25 | 439 |
| 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 | 76 | 162 | 755 | 81 | 82 | 81 | 158 | 322 | 82 | 84 | 78 | 1,222 | 3,184 | 0 | 3,184 | 131 | 3,315 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 14 | 17 | 16 | 16 | 17 | 16 | 17 | 15 | 17 | 17 | 15 | 20 | 197 | 0 | 197 | 98 | 295 |
| 15 | 642.1-8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 38 | 46 | 1 | 1 | 90 | 0 | 90 | 4 | 94 |
| 16 | 650.1-8 Transportation Expense | 230 | 274 | 94 | 55 | 144 | 203 | 207 | 159 | 77 | 91 | 224 | 168 | 1,923 | 0 | 1,923 | 100 | 2,023 |
| 17 | 656.1-8 Insurance - Vehicle | 43 | 51 | 48 | 49 | 51 | 50 | 52 | 47 | 51 | 52 | 45 | 61 | 599 | 0 | 599 | 102 | 701 |
| 18 | 657.1-8 Insurance - General Liability | 50 | 59 | 56 | 57 | 59 | 58 | 61 | 55 | 59 | 61 | 53 | 70 | 698 | 0 | 698 | 77 | 775 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 1,407 | 1,420 | 1,463 | 1,476 |
| 20 | 659.1-8 Insurance - Other | 29 | 35 | 33 | 33 | 35 | 34 | 36 | 32 | 34 | 36 | 31 | 41 | 408 | 0 | 408 | 17 | 425 |
| 21 | 660.1-8 Advertising Expense | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 43 | 0 | 43 | 3 | 46 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,635 | 2,635 |
| 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 | 60 | 89 | 110 | 88 | 94 | 75 | 86 | 94 | 76 | 91 | 103 | 128 | 1,095 | 0 | 1,095 | 71 | 1,166 |
| 25 | 675.1-8 Miscellaneous Expenses | 386 | 458 | 433 | 438 | 454 | 445 | 467 | 422 | 454 | 470 | 406 | 543 | 5,376 | 0 | 5,376 | 360 | 5,736 |
| 26 | TOTAL WATER O&M EXPENSES | 6,661 | 8,856 | 8,529 | 7,381 | 6,825 | 7,094 | 6,785 | 8,656 | 6,916 | 7,498 | 9,003 | 13,145 | 97,348 | (2,960) | 94,389 | 10,156 | 107,504 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 42,265 | 2,868 | 45,133 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 12,414 | 1,516 | 13,929 |
| 31 | TOTAL WATER LABOR COSTS | 54,679 | 4,384 | 59,062 |

0095

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Volusia / Sugar Mill
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 | 601.1-6 Salaries & Wages - Employees | 2,093 | 1,745 | 1,747 | 1,515 | 1,620 | 2,048 | 1,878 | 2,992 | 1,879 | 1,613 | 2,613 | 3,655 | 25,396 | 0 | 25,396 | 1,270 | 26,666 |
| 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 | 566 | 504 | 644 | 382 | 398 | 544 | 462 | 902 | 498 | 411 | 705 | 609 | 6,625 | (1,789) | 4,835 | (1,614) | 5,011 |
| 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 | 866 | 1,003 | 1,016 | 1,064 | 1,131 | 950 | 863 | 801 | 844 | 920 | 1,029 | 2,256 | 12,744 | 0 | 12,744 | 0 | 12,744 |
| 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 | 598 | 1,516 | 925 | 1,017 | 164 | 0 | 209 | 312 | 0 | 1,157 | 519 | 700 | 7,117 | 0 | 7,117 | 258 | 7,375 |
| 8 | 620.1-6 Materials and Supplies | (86) | 794 | 495 | 514 | 418 | 562 | 124 | 466 | 740 | 249 | 1,157 | 1,013 | 6,446 | 0 | 6,446 | 234 | 6,680 |
| 9 | 631.1-6 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-6 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-6 Contractual Services - Other | 40 | 120 | 715 | 40 | 40 | 40 | 115 | 284 | 40 | 40 | 40 | 1,172 | 2,690 | 0 | 2,690 | 98 | 2,788 |
| 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 | 37 | 46 | 0 | 0 | 83 | 0 | 83 | 3 | 86 |
| 16 | 650.1-6 Transportation Expense | 229 | 273 | 93 | 54 | 143 | 202 | 206 | 158 | 76 | 90 | 223 | 166 | 1,912 | 0 | 1,912 | 69 | 1,981 |
| 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 | 853 | 853 | 884 | 884 |
| 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 | 4,306 | 5,955 | 5,636 | 4,587 | 3,914 | 4,346 | 3,856 | 5,915 | 4,115 | 4,525 | 6,286 | 9,571 | 63,012 | (936) | 62,076 | 1,203 | 64,215 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-6 Salaries & Wages - Employees | 25,396 | 1,270 | 26,666 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 6,625 | (1,614) | 5,011 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 32,021 | (344) | 31,677 |

9600

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

Company: SSU / Volusia / Sugar Mill
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 | 231 | 344 | 423 | 341 | 364 | 290 | 332 | 362 | 295 | 352 | 399 | 495 | 4,228 | 0 | 4,228 | 659 | 4,887 |
| 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 | 66 | 99 | 121 | 98 | 104 | 83 | 95 | 104 | 85 | 101 | 114 | 142 | 1,212 | (407) | 805 | (340) | 872 |
| 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 | 18 | 18 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 41 | 0 | 41 | 70 | 110 |
| 9 | 631.7 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 7 | 0 | 7 | 27 | 34 |
| 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 | 142 | 142 | 151 | 151 |
| 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 | 60 | 89 | 110 | 88 | 94 | 75 | 86 | 94 | 76 | 91 | 103 | 128 | 1,095 | 0 | 1,095 | 71 | 1,166 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 | 25 | 33 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 360 | 536 | 659 | 531 | 568 | 452 | 517 | 565 | 460 | 549 | 622 | 772 | 6,591 | (265) | 6,326 | 682 | 7,273 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 4,228 | 659 | 4,887 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 1,212 | (340) | 872 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 5,440 | 319 | 5,759 |

0097

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

**Company: SSU / Volusia / Sugar Mill**
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

8600

| 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 | 909 | 1,077 | 1,018 | 1,031 | 1,068 | 1,045 | 1,099 | 992 | 1,067 | 1,105 | 954 | 1,277 | 12,640 | 0 | 12,640 | 939 | 13,580 |
| 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 | 329 | 390 | 369 | 373 | 387 | 379 | 398 | 359 | 386 | 400 | 346 | 462 | 4,578 | (2,171) | 2,407 | 3,469 | 8,047 |
| 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 | 16 | 19 | 17 | 18 | 18 | 18 | 19 | 17 | 18 | 19 | 16 | 22 | 217 | 0 | 217 | 3 | 220 |
| 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 | 75 | 89 | 84 | 85 | 88 | 86 | 91 | 82 | 88 | 91 | 79 | 106 | 1,046 | 0 | 1,046 | 60 | 1,106 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 10 | 632.8 Contractual Services - Acct. | 73 | 87 | 82 | 83 | 86 | 84 | 88 | 80 | 86 | 89 | 77 | 103 | 1,016 | 0 | 1,016 | 43 | 1,059 |
| 11 | 633.8 Contractual Services - Legal | 30 | 35 | 33 | 34 | 35 | 34 | 36 | 32 | 35 | 36 | 31 | 42 | 413 | 0 | 413 | 25 | 439 |
| 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 | 35 | 42 | 40 | 40 | 42 | 41 | 43 | 39 | 42 | 43 | 37 | 50 | 493 | 0 | 493 | 34 | 527 |
| 14 | 641.8 Rental of Building/Real Prop. | 14 | 17 | 16 | 16 | 17 | 16 | 17 | 15 | 17 | 17 | 15 | 20 | 197 | 0 | 197 | 98 | 295 |
| 15 | 642.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 | 1 | 8 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5 | 0 | 5 | 3 | 9 |
| 17 | 656.8 Insurance - Vehicle | 43 | 51 | 48 | 49 | 51 | 50 | 52 | 47 | 51 | 52 | 45 | 61 | 599 | 0 | 599 | 102 | 701 |
| 18 | 657.8 Insurance - General Liability | 50 | 59 | 56 | 57 | 59 | 58 | 61 | 55 | 59 | 61 | 53 | 70 | 698 | 0 | 698 | 77 | 775 |
| 19 | 658.8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 412 | 425 | 428 | 441 |
| 20 | 659.8 Insurance - Other | 29 | 35 | 33 | 33 | 35 | 34 | 36 | 32 | 34 | 36 | 31 | 41 | 408 | 0 | 408 | 17 | 425 |
| 21 | 660.8 Advertising Expense | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 43 | 0 | 43 | 3 | 46 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,635 | 2,635 |
| 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 | 386 | 458 | 432 | 438 | 453 | 444 | 467 | 421 | 453 | 469 | 405 | 542 | 5,368 | 0 | 5,368 | 334 | 5,702 |
| 26 | **TOTAL WATER A&G EXPENSES** | 1,994 | 2,365 | 2,234 | 2,263 | 2,344 | 2,295 | 2,412 | 2,177 | 2,342 | 2,425 | 2,094 | 2,802 | 27,746 | (1,759) | 25,987 | 8,271 | 36,017 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 12,640 | 939 | 13,580 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 4,578 | 3,469 | 8,047 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 17,218 | 4,408 | 21,626 |

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

Company: SSU / Volusia / Sugar Mill

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 | 42,265 | 0 | 42,265 | 42,265 | 0 | 0 | 307 | 490 | (78) | 42,984 | 2,149 | 0 | 2,868 | 45,133 |
| 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 | 12,414 | (4,367) | 8,047 | 12,414 | (4,367) | 0 | 81 | 64 | 0 | 8,192 | 297 | 5,440 | 1,516 | 13,929 |
| 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 | 12,961 | 0 | 12,961 | 12,961 | 0 | 0 | 3 | 18 | 0 | 12,982 | 0 | 0 | 21 | 12,982 |
| 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 | 7,117 | 0 | 7,117 | 7,117 | 0 | 0 | 0 | 0 | 0 | 7,117 | 258 | 0 | 258 | 7,375 |
| 8 620.1-8 Materials and Supplies | 7,533 | 0 | 7,533 | 7,533 | 0 | 0 | 14 | 73 | 0 | 7,620 | 277 | 0 | 364 | 7,896 |
| 9 631.1-8 Contractual Services - Engr. | 2 | 0 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 |
| 10 632.1-8 Contractual Services - Acct. | 1,016 | 0 | 1,016 | 1,016 | 0 | 0 | 6 | 0 | 0 | 1,022 | 37 | 0 | 43 | 1,059 |
| 11 633.1-8 Contractual Services - Legal | 413 | 0 | 413 | 413 | 0 | 0 | 10 | 0 | 0 | 423 | 15 | 0 | 25 | 439 |
| 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 | 3,184 | 0 | 3,184 | 3,184 | 0 | 0 | 15 | 0 | 0 | 3,199 | 116 | 0 | 131 | 3,315 |
| 14 641.1-8 Rental of Building/Real Prop. | 197 | 0 | 197 | 197 | 0 | 0 | 0 | 87 | 0 | 284 | 10 | 0 | 98 | 295 |
| 15 642.1-8 Rental of Equipment | 90 | 0 | 90 | 90 | 0 | 0 | 0 | 0 | 0 | 90 | 3 | 0 | 4 | 94 |
| 16 650.1-8 Transportation Expense | 1,923 | 0 | 1,923 | 1,923 | 0 | 0 | 3 | 26 | 0 | 1,952 | 71 | 0 | 100 | 2,023 |
| 17 656.1-8 Insurance - Vehicle | 599 | 0 | 599 | 599 | 0 | 0 | 16 | 61 | 0 | 676 | 25 | 0 | 102 | 701 |
| 18 657.1-8 Insurance - General Liability | 698 | 0 | 698 | 698 | 0 | 0 | 15 | 36 | 0 | 748 | 27 | 0 | 77 | 775 |
| 19 658.1-8 Insurance - Workman's Comp. | 13 | 1,407 | 1,420 | 13 | 1,407 | 0 | 0 | 5 | 0 | 1,425 | 52 | 0 | 1,463 | 1,478 |
| 20 659.1-8 Insurance - Other | 408 | 0 | 408 | 408 | 0 | 0 | 2 | 0 | 0 | 411 | 15 | 0 | 17 | 425 |
| 21 660.1-8 Advertising Expense | 43 | 0 | 43 | 43 | 0 | 0 | 2 | 0 | 0 | 45 | 2 | 0 | 3 | 48 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 2,635 | 0 | 0 | 0 | 2,635 | 0 | 0 | 2,635 | 2,635 |
| 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 | 1,095 | 0 | 1,095 | 1,095 | 0 | 0 | 0 | 71 | 0 | 1,166 | 0 | 0 | 71 | 1,166 |
| 25 675.1-8 Miscellaneous Expenses | 5,376 | 0 | 5,376 | 5,376 | 0 | 0 | 87 | 72 | 0 | 5,535 | 201 | 0 | 360 | 5,736 |
| 26 TOTAL WATER O&M EXPENSES | 97,348 | (2,960) | 94,389 | 97,348 | (2,960) | 2,635 | 561 | 1,002 | (78) | 98,509 | 3,555 | 5,440 | 10,158 | 107,504 |

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.

6600

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

Company: SSU / Volusia / Sugar Mill

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 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 | 25,396 | | 25,396 | 25,396 | | | | | | 25,396 | 1,270 | | 1,270 | 26,666 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 6,625 | (1,789) | 4,835 | 6,625 | (1,789) | | | | | 4,835 | 176 | | (1,614) | 5,011 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 12,744 | | 12,744 | 12,744 | | | | | | 12,744 | | | 0 | 12,744 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 7,117 | | 7,117 | 7,117 | | | | | | 7,117 | 258 | | 258 | 7,375 |
| 8 620.1-6 Materials and Supplies | 6,446 | | 6,446 | 6,446 | | | | | | 6,446 | 234 | | 234 | 6,680 |
| 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 | 2,690 | | 2,690 | 2,690 | | | | | | 2,690 | 98 | | 98 | 2,788 |
| 14 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 83 | | 83 | 83 | | | | | | 83 | 3 | | 3 | 86 |
| 16 650.1-6 Transportation Expense | 1,912 | | 1,912 | 1,912 | | | | | | 1,912 | 69 | | 69 | 1,981 |
| 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 | 853 | 853 | 0 | 853 | | | | | 853 | 31 | | 884 | 884 |
| 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 | 63,012 | (936) | 62,076 | 63,012 | (936) | 0 | 0 | 0 | 0 | 62,076 | 2,199 | 0 | 1,203 | 64,215 |

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 / Volusia / Sugar Mill

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.7 Salaries & Wages - Employees | 4,228 | | 4,228 | 4,228 | | | | 467 | (41) | 4,654 | 233 | | 659 | 4,887 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 1,212 | (407) | 805 | 1,212 | (407) | | | 36 | | 841 | 31 | | (340) | 872 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 18 | | 18 | | | 18 | 18 |
| 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 | 41 | | 41 | 41 | | | | 66 | | 107 | 4 | | 70 | 110 |
| 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 | 7 | | 7 | 7 | | | | 26 | | 32 | 1 | | 27 | 34 |
| 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 | 142 | 142 | 0 | 142 | | | 4 | | 146 | 5 | | 151 | 151 |
| 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 | 1,095 | | 1,095 | 1,095 | | | | 71 | | 1,166 | | | 71 | 1,166 |
| 25 675.7 Miscellaneous Expenses | 8 | | 8 | 8 | | | | 24 | | 32 | 1 | | 25 | 33 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 6,591 | (265) | 6,326 | 6,591 | (265) | 0 | 0 | 713 | (41) | 6,998 | 275 | 0 | 682 | 7,273 |

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.

0101

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

Company: SSU / Volusia / Sugar Mill

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 | 12,640 | | 12,640 | 12,640 | | | 307 | 23 | (37) | 12,933 | 647 | | 939 | 13,580 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 4,578 | (2,171) | 2,407 | 4,578 | (2,171) | | 81 | 27 | | 2,515 | 91 | 5,440 | 3,469 | 8,047 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 217 | | 217 | 217 | | | 3 | 0 | | 220 | | | 3 | 220 |
| 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 | 1,046 | | 1,046 | 1,046 | | | 14 | 7 | | 1,067 | 39 | | 60 | 1,106 |
| 9 631.8 Contractual Services - Engr. | 2 | | 2 | 2 | | | 0 | 0 | | 2 | 0 | | 0 | 2 |
| 10 632.8 Contractual Services - Acct. | 1,016 | | 1,016 | 1,016 | | | 6 | 0 | | 1,022 | 37 | | 43 | 1,059 |
| 11 633.8 Contractual Services - Legal | 413 | | 413 | 413 | | | 10 | 0 | | 423 | 15 | | 25 | 438 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 493 | | 493 | 493 | | | 15 | 0 | | 508 | 18 | | 34 | 527 |
| 14 641.8 Rental of Building/Real Prop. | 197 | | 197 | 197 | | | 0 | 87 | | 284 | 10 | | 88 | 295 |
| 15 642.8 Rental of Equipment | 7 | | 7 | 7 | | | 0 | 0 | | 8 | 0 | | 1 | 8 |
| 16 650.8 Transportation Expense | 5 | | 5 | 5 | | | 3 | 0 | | 8 | 0 | | 3 | 8 |
| 17 656.8 Insurance - Vehicle | 599 | | 599 | 599 | | | 16 | 61 | | 676 | 25 | | 102 | 701 |
| 18 657.8 Insurance - General Liability | 698 | | 698 | 698 | | | 15 | 36 | | 748 | 27 | | 77 | 775 |
| 19 658.8 Insurance - Workman's Comp. | 13 | 412 | 425 | 13 | 412 | | 0 | 1 | | 426 | 15 | | 428 | 441 |
| 20 659.8 Insurance - Other | 408 | | 408 | 408 | | | 2 | 0 | | 411 | 15 | | 17 | 425 |
| 21 660.8 Advertising Expense | 43 | | 43 | 43 | | | 2 | 0 | | 45 | 2 | | 3 | 48 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort | 0 | | 0 | 0 | | 2,635 | 0 | 0 | | 2,635 | | | 2,635 | 2,635 |
| 23 667.8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 24 670.8 Bad Debt Expense | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 25 675.8 Miscellaneous Expenses | 5,368 | | 5,368 | 5,368 | | | 87 | 47 | | 5,503 | 200 | | 334 | 5,702 |
| 26 TOTAL WATER A&G EXPENSES | 27,746 | (1,759) | 25,987 | 27,746 | (1,759) | 2,635 | 561 | 290 | (37) | 29,435 | 1,142 | 5,440 | 8,271 | 36,017 |

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 / Volusia / Sugar Mill

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 | 21,391 | | 42,265 | 20,874 | 97.58% | 28,893 | 13,372 | 46.28% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 105 | | 0 | (105) | -100.00% | 142 | (142) | -100.00% |
| 3 | 604.1-8 Employee Pensions & Benefits | 1,264 | | 8,047 | 6,783 | 536.65% | 1,707 | 6,340 | 371.35% |
| 4 | 610.1-8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-8 Purchased Power | 22,057 | | 12,961 | (9,096) | -41.24% | 29,792 | (16,831) | -56.50% |
| 6 | 616.1-8 Fuel for Power Purchased | 85 | | 0 | (85) | -100.00% | 115 | (115) | -100.00% |
| 7 | 618.1-8 Chemicals | 6,965 | | 7,117 | 152 | 2.18% | 9,408 | (2,291) | -24.35% |
| 8 | 620.1-8 Materials and Supplies | 1,967 | | 7,533 | 5,566 | 282.96% | 2,657 | 4,876 | 183.53% |
| 9 | 631.1-8 Contractual Services - Engr. | 32 | | 2 | (30) | -93.54% | 43 | (41) | -95.22% |
| 10 | 632.1-8 Contractual Services - Acct. | 625 | | 1,016 | 391 | 62.62% | 844 | 172 | 20.40% |
| 11 | 633.1-8 Contractual Services - Legal | 260 | | 413 | 153 | 58.95% | 351 | 62 | 17.68% |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 121 | | 0 | (121) | -100.00% | 163 | (163) | -100.00% |
| 13 | 635.1-8 Contractual Services - Other | 1,338 | | 3,184 | 1,846 | 137.94% | 1,807 | 1,376 | 76.16% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 169 | | 197 | 28 | 16.58% | 228 | (31) | -13.69% |
| 15 | 642.1-8 Rental of Equipment | 2 | | 90 | 88 | 4407.72% | 3 | 87 | 3237.32% |
| 16 | 650.1-8 Transportation Expense | 2,902 | | 1,923 | (979) | -33.72% | 3,920 | (1,996) | -50.93% |
| 17 | 656.1-8 Insurance - Vehicle | 787 | | 599 | (188) | -23.84% | 1,063 | (464) | -43.61% |
| 18 | 657.1-8 Insurance - General Liability | 1,383 | | 698 | (685) | -49.56% | 1,868 | (1,170) | -62.66% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 691 | | 1,420 | 729 | 105.51% | 933 | 487 | 52.15% |
| 20 | 659.1-8 Insurance - Other | 161 | | 408 | 247 | 153.72% | 217 | 191 | 87.84% |
| 21 | 660.1-8 Advertising Expense | 0 | | 43 | 43 | N.A. | 0 | 43 | N.A. |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 14 | | 0 | (14) | -100.00% | 19 | (19) | -100.00% |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 5 | | 0 | (5) | -100.00% | 7 | (7) | -100.00% |
| 24 | 670.1-8 Bad Debt Expense | 137 | | 1,095 | 958 | 699.51% | 185 | 910 | 491.92% |
| 25 | 675.1-8 Miscellaneous Expenses | 4,726 | | 5,376 | 650 | 13.76% | 6,383 | (1,007) | -15.78% |
| 26 | **TOTAL WATER O&M EXPENSES** | **67,187** | | **94,389** | **27,202** | **40.49%** | **90,749** | **3,639** | **4.01%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **67,168** | | **94,389** | **27,221** | **40.53%** | **90,724** | **3,665** | **3.88%** |
| 28 | **Average ERC's** | **537** | | **630** | **93** | **17.32%** | | | |
| 29 | **Average Consumer Price Index - U** | **118.3** | | **136.2** | **18** | **15.13%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **35.07%** | | | |

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 / Sugar Mill

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 | 13,156 | | 25,396 | 12,240 | 93.04% | 17,770 | 7,627 | 42.92% |
| 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 | | 4,835 | 4,835 | N.A. | 0 | 4,835 | N.A. |
| 4 | 610.1-6 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 21,953 | | 12,744 | (9,209) | -41.95% | 29,652 | (16,908) | -57.02% |
| 6 | 616.1-6 Fuel for Power Purchased | 85 | | 0 | (85) | -100.00% | 115 | (115) | -100.00% |
| 7 | 618.1-6 Chemicals | 6,965 | | 7,117 | 152 | 2.18% | 9,408 | (2,291) | -24.35% |
| 8 | 620.1-6 Materials and Supplies | 1,952 | | 6,446 | 4,494 | 230.24% | 2,637 | 3,810 | 144.50% |
| 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 | (6) | | 0 | 6 | -100.00% | (8) | 8 | -100.00% |
| 12 | 634.1-6 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.1-6 Contractual Services - Other | 1,238 | | 2,690 | 1,452 | 117.29% | 1,672 | 1,018 | 60.87% |
| 14 | 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.1-6 Rental of Equipment | 2 | | 83 | 81 | 4034.00% | 3 | 80 | 2960.64% |
| 16 | 650.1-6 Transportation Expense | 2,867 | | 1,912 | (955) | -33.32% | 3,872 | (1,961) | -50.64% |
| 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 | | 853 | 853 | N.A. | 0 | 853 | 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 | 137 | | 0 | (137) | -100.00% | 185 | (185) | -100.00% |
| 25 | 675.1-6 Miscellaneous Expenses | (128) | | 0 | 128 | -100.00% | (173) | 173 | -100.00% |
| 26 | TOTAL WATER O&M EXPENSES | 48,221 | | 62,076 | 13,855 | 28.73% | 65,132 | (3,056) | -4.69% |
| 27 | SUBTOTAL (less accts. 666 & 667) | 48,221 | | 62,076 | 13,855 | 28.73% | 65,132 | (3,056) | -4.92% |
| 28 | Average ERC's | 537 | | 630 | 93 | 17.32% | | | |
| 29 | Average Consumer Price Index - U | 118.3 | | 136.2 | 18 | 15.13% | | | |
| 30 | | | | Compounded Multiplier = | | 35.07% | | | |

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 / Sugar Mill**

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 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 | 3,213 | | 4,228 | 1,015 | 31.60% | 4,340 | (112) | -2.57% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | | | 805 | 805 | N.A. | 0 | 805 | 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 | | | 41 | 41 | N.A. | 0 | 41 | 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 | 6 | | 0 | (6) | -100.00% | 8 | (8) | -100.00% |
| 12 | 634.7 Contractual Services - Mgmt. Fees | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | | | 7 | 7 | N.A. | 0 | 7 | N.A. |
| 17 | 656.7 Insurance - Vehicle | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.7 Insurance - General Liability | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | | | 142 | 142 | N.A. | 0 | 142 | N.A. |
| 20 | 659.7 Insurance - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.7 Advertising Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.7 Reg. Comm. Exp. - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.7 Bad Debt Expense | | | 1,095 | 1,095 | N.A. | 0 | 1,095 | N.A. |
| 25 | 675.7 Miscellaneous Expenses | 137 | | 8 | (129) | -94.27% | 185 | (177) | -95.75% |
| 26 | **TOTAL WATER O&M EXPENSES** | **3,356** | | **6,326** | **2,970** | **88.50%** | **4,533** | **1,793** | **39.56%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **3,356** | | **6,326** | **2,970** | **88.50%** | **4,533** | **1,793** | **39.56%** |
| 28 | **Average ERC's** | **537** | | **630** | **93** | **17.32%** | | | |
| 29 | **Average Consumer Price Index - U** | **118.3** | | **136.2** | **18** | **15.13%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **35.07%** | | | |

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 / Sugar Mill

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 | 5,022 | | 12,640 | 7,618 | 151.70% | 6,783 | 5,857 | 86.35% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 105 | | 0 | (105) | -100.00% | 142 | (142) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 1,264 | | 2,407 | 1,143 | 90.40% | 1,707 | 699 | 40.97% |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 104 | | 217 | 113 | 108.98% | 140 | 77 | 54.72% |
| 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 | 15 | | 1,046 | 1,031 | 6872.35% | 20 | 1,026 | 5062.03% |
| 9 | 631.8 Contractual Services - Engr. | 32 | | 2 | (30) | -93.54% | 43 | (41) | -95.22% |
| 10 | 632.8 Contractual Services - Acct. | 625 | | 1,016 | 391 | 62.62% | 844 | 172 | 20.40% |
| 11 | 633.8 Contractual Services - Legal | 260 | | 413 | 153 | 58.85% | 351 | 62 | 17.68% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 121 | | 0 | (121) | -100.00% | 163 | (163) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 100 | | 493 | 393 | 393.37% | 135 | 358 | 265.27% |
| 14 | 641.8 Rental of Building/Real Prop. | 169 | | 197 | 28 | 16.58% | 228 | (31) | -13.69% |
| 15 | 642.8 Rental of Equipment | 0 | | 7 | 7 | N.A. | 0 | 7 | N.A. |
| 16 | 650.8 Transportation Expense | 35 | | 5 | (30) | -84.96% | 47 | (42) | -88.86% |
| 17 | 656.8 Insurance - Vehicle | 787 | | 599 | (188) | -23.84% | 1,063 | (464) | -43.61% |
| 18 | 657.8 Insurance - General Liability | 1,383 | | 698 | (685) | -49.58% | 1,868 | (1,170) | -62.66% |
| 19 | 658.8 Insurance - Workman's Comp. | 691 | | 425 | (266) | -38.54% | 933 | (509) | -54.49% |
| 20 | 659.8 Insurance - Other | 161 | | 408 | 247 | 153.72% | 217 | 191 | 87.84% |
| 21 | 660.8 Advertising Expense | | | 43 | 43 | N.A. | 0 | 43 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 14 | | 0 | (14) | -100.00% | 19 | (19) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 5 | | 0 | (5) | -100.00% | 7 | (7) | -100.00% |
| 24 | 670.8 Bad Debt Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 4,717 | | 5,368 | 651 | 13.81% | 6,371 | (1,003) | -15.74% |
| 26 | **TOTAL WATER O&M EXPENSES** | **15,610** | | **25,987** | **10,377** | **66.47%** | **21,084** | **4,902** | **23.25%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **15,591** | | **25,967** | **10,396** | **66.68%** | **21,059** | **4,928** | **18.96%** |
| 28 | **Average ERC's** | **537** | | **630** | **93** | **17.32%** | | | |
| 29 | **Average Consumer Price Index - U** | **118.3** | | **136.2** | **18** | **15.13%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **35.07%** | | | |

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 / Sugar Mill
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 | 13,372 | 46.28% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (142) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 6,340 | 371.35% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (16,831) | -56.50% | |
| 6 | 616.1-S Fuel for Power Purchased | (115) | -100.00% | |
| 7 | 618.1-S Chemicals | (2,291) | -24.35% | |
| 8 | 620.1-S Materials and Supplies | 4,876 | 183.53% | |
| 9 | 631.1-S Contractual Services - Engr. | (41) | -95.22% | |
| 10 | 632.1-S Contractual Services - Acct. | 172 | 20.40% | |
| 11 | 633.1-S Contractual Services - Legal | 62 | 17.68% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (163) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 1,376 | 76.16% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (31) | -13.69% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | 87 | 3237.32% | |
| 16 | 650.1-S Transportation Expense | (1,996) | -50.93% | |
| 17 | 656.1-S Insurance - Vehicle | (464) | -43.61% | |
| 18 | 657.1-S Insurance - General Liability | (1,170) | -62.66% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 487 | 52.15% | |
| 20 | 659.1-S Insurance - Other | 191 | 87.84% | |
| 21 | 660.1-S Advertising Expense | 43 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (19) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | (7) | -100.00% | |
| 24 | 670.1-S Bad Debt Expense | 910 | 491.92% | |
| 25 | 675.1-S Miscellaneous Expenses | (1,007) | -15.78% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 3,839 | 4.01% | |

## CONTRACTUAL SERVICES - 1991

**Company: SSU / Volusia / Sugar Mill**

**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 / Sugar Mill**

**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<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>Joe Cressee | 90 - 200 | 334,415 | Pleadings, meetings with staff, legal representation. |
| 23 | Gatlin, Woods, Carlson, & Cowdery | Ken Gatlin | 125 - 175 | 2,675 | Legal representation. |
| 26 | Temporary Services and Mail Carriers | Various temporary services | 5 - 13 | 110,193 | Temporary help, Overnight mail, etc. |
| 28 | Southern States Utilities | | | 22,600 | Outside printers |
| 29 | (Rate case assembly) | | | 412,733 | Customer notification mailing costs |
| 30 | | | | 29,459 | Material & supplies |
| 31 | | | | 3,306 | Others |
| 33 | FPSC | | | 2,250 | Filing fees with FPSC |
| 35 | | | Total | $1,772,200 | |

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

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

| | AMORTIZATION OF RATE CASE EXPENSE: | Total FPSC Filed | Allocation To System |
|---|---|---|---|
| 47 | Prior Unamortized Rate Case Expense | | |
| 48 | Current Rate Case Expense | $1,772,200 | $10,541 |
| 50 | Total Projected Rate Case Expense | 1,772,200 | 10,541 |
| 52 | **Annual Amortization Over 4 Years** | **$443,050** | **$2,635** |
| 55 | Method of Allocation Between Systems: | | |
| 56 | Average Number of Customers | 101,044 | 601 |
| 57 | % of Total | 100% | 0.5948% |
| 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 / Volusia / Sugar Mill**

**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 / Sugar Mill

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 / Sugar Mill

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 | 5,902 | 40 | 2.50% | 148 | 0 | 148 |
| 4 | 339.1 Other Plant & Misc. | 387 | 25 | 4.00% | 15 | 0 | 15 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 15,620 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 43,184 | 33 | 3.03% | 1,309 | 0 | 1,309 |
| 8 | 305.2 Collect. & Impound. | 42 | 50 | 2.00% | 1 | 0 | 1 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 69,818 | 30 | 3.33% | 2,327 | 0 | 2,327 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 46,576 | 35 | 2.86% | 1,331 | 0 | 1,331 |
| 13 | 310.2 Power Generation Eq. | 49 | 20 | 5.00% | 2 | 0 | 2 |
| 14 | 311.2 Pumping Equipment | 152,983 | 20 | 5.00% | 7,649 | 0 | 7,649 |
| 15 | 339.2 Other Plant & Misc. | (57) | 25 | 4.00% | (2) | 0 | (2) |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 846 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 2,048 | 33 | 3.03% | 62 | 0 | 62 |
| 19 | 320.3 Water Treatment Eq. | 404,086 | 22 | 4.55% | 18,368 | 0 | 18,368 |
| 20 | 339.3 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 8 | 0 | N.A. | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 3 | 33 | 3.03% | 0 | 0 | 0 |
| 24 | 330.4 Distr. Reservoirs | 129,986 | 37 | 2.70% | 3,513 | 0 | 3,513 |
| 25 | 331.4 Transm. & Distribution | 311,800 | 43 | 2.33% | 7,251 | 0 | 7,251 |
| 26 | 333.4 Services | 67,787 | 40 | 2.50% | 1,695 | 0 | 1,695 |
| 27 | 334.4 Meters & Meter Insallation | 32,289 | 20 | 5.00% | 1,614 | 0 | 1,614 |
| 28 | 335.4 Hydrants | 43,532 | 45 | 2.22% | 967 | 0 | 967 |
| 29 | 339.4 Other Plant & Misc. | 20 | 25 | 4.00% | 1 | 0 | 1 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 3,157 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 15,676 | 40 | 2.50% | 392 | 0 | 392 |
| 33 | 340.5 Office Furniture & Equipment | 8,043 | 15 | 6.67% | 536 | 0 | 536 |
| 34 | 340.51 Computer Equipment | 12,426 | 6 | 16.67% | 2,071 | 0 | 2,071 |
| 35 | 341.5 Transportation Equipment | 10,682 | 6 | 16.67% | 1,780 | 0 | 1,780 |
| 36 | 342.5 Stores Equipment | 87 | 18 | 5.56% | 5 | 0 | 5 |
| 37 | 343.5 Tools, Shop & Garage | 4,048 | 16 | 6.25% | 253 | 0 | 253 |
| 38 | 344.5 Laboratory Equipment | 896 | 15 | 6.67% | 60 | 0 | 60 |
| 39 | 345.5 Power Operated Equipment | 5,277 | 12 | 8.33% | 440 | 0 | 440 |
| 40 | 346.5 Communication Equipment | 1,665 | 10 | 10.00% | 166 | 0 | 166 |
| 41 | 347.5 Miscellaneous Equipment | 564 | 15 | 6.67% | 38 | 0 | 38 |
| 42 | 348.5 Other Tangible Plant | 441 | 10 | 10.00% | 44 | 0 | 44 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 6,289 | | 2.59% | 163 | 0 | 163 |
| 45 | **SUPPLY & PUMPING** | 328,215 | | 3.84% | 12,617 | 0 | 12,617 |
| 46 | **WATER TREATMENT PLANT** | 406,980 | | 4.53% | 18,430 | 0 | 18,430 |
| 47 | **TRANSM. & DISTRIBUTION** | 585,424 | | 2.57% | 15,042 | 0 | 15,042 |
| 48 | **GENERAL PLANT** | 62,961 | | 9.19% | 5,785 | 0 | 5,785 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 1,389,868 | | 3.74% | 52,036 | 0 | 52,036 |
| 52 | **AMORTIZATION OF CIAC** | | | | (27,022) | 0 | (27,022) |
| 53 | **NON-USED AND USEFUL** | | | | (10,325) | 0 | (10,325) |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 14,689 | 0 | 14,689 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Volusia / Sugar Mill

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 | 98,688 | 4.07% | 4,019 | 0 | 4,019 |
| 2 Line/Main Extension Fees | 1,862 | 2.31% | 43 | 0 | 43 |
| 3 Meter Installation Fees | 21,585 | 5.00% | 1,079 | 0 | 1,079 |
| 4 Contributed Lines | 51,092 | 2.31% | 1,182 | 0 | 1,182 |
| 5 Cont. Prty. Other Than Lines | 582,486 | 3.53% | 20,585 | 0 | 20,585 |
| 6 Service Installation Fees | 4,570 | 2.50% | 114 | 0 | 114 |
| 7 **TOTAL WATER CIAC AMORT. EXPENSE** | 760,282 | | 27,022 | 0 | 27,022 |

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 / Sugar Mill

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 | 43,184 | 1,309 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 42 | 1 | 2.00% |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 69,818 | 2,327 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 46,576 | 1,331 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 49 | 2 | 5.00% |
| 9 | 311.2 Pumping Equipment | 152,983 | 7,649 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (57) | (2) | 4.00% |
| 11 | 304.3 Structures & Improvements | 2,048 | 62 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 404,086 | 18,368 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 129,986 | 3,513 | 2.70% |
| 15 | **COMPOSITE RATE** | 848,714 | 34,559 | **4.07%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 3 | 0 | 3.03% |
| 18 | 331.4 Transm. & Distribution | 311,800 | 7,251 | 2.33% |
| 19 | 335.4 Hydrants | 43,532 | 967 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 20 | 1 | 4.00% |
| 21 | **COMPOSITE RATE** | 355,355 | 8,219 | **2.31%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 32,289 | 1,614 | 5.00% |
| 24 | **COMPOSITE RATE** | 32,289 | 1,614 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 67,787 | 1,695 | 2.50% |
| 27 | **COMPOSITE RATE** | 67,787 | 1,695 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 848,714 | 34,559 | 4.07% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 355,355 | 8,219 | 2.31% |
| 31 | Meter Installation Fees (Line 24) | 32,289 | 1,614 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 67,787 | 1,695 | 2.50% |
| 33 | **COMPOSITE RATE** | 1,304,144 | 46,088 | **3.53%** |

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

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

Company: SSU / Volusia / Sugar Mill
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 | 148 | 0 | 148 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | 15 | 0 | 15 | 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 | 1,309 | 0 | 1,309 | 5.00% | 65 |
| 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 | 2,327 | 0 | 2,327 | 5.00% | 116 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 1,331 | 0 | 1,331 | 5.00% | 67 |
| 13 | 310.2 Power Generation Eq. | 2 | 0 | 2 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 7,649 | 0 | 7,649 | 5.00% | 382 |
| 15 | 339.2 Other Plant & Misc. | (2) | 0 | (2) | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 62 | 0 | 62 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 18,368 | 0 | 18,368 | 48.00% | 8,816 |
| 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 | 3,513 | 0 | 3,513 | 25.00% | 878 |
| 25 | 331.4 Transm. & Distribution | 7,251 | 1,037 | 6,214 | 0.00% | 0 |
| 26 | 333.4 Services | 1,695 | 0 | 1,695 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 1,614 | 0 | 1,614 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 967 | 145 | 823 | 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 | 392 | 0 | 392 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 536 | 0 | 536 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 2,071 | 0 | 2,071 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 1,780 | 0 | 1,780 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 5 | 0 | 5 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 253 | 0 | 253 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 60 | 0 | 60 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 440 | 0 | 440 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 166 | 0 | 166 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 38 | 0 | 38 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | 44 | 0 | 44 | 0.00% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 163 | 0 | 163 | | 0 |
| 45 | **SUPPLY & PUMPING** | 12,617 | 0 | 12,617 | | 631 |
| 46 | **WATER TREATMENT PLANT** | 18,430 | 0 | 18,430 | | 8,816 |
| 47 | **TRANSM. & DISTRIBUTION** | 15,042 | 1,182 | 13,860 | | 878 |
| 48 | **GENERAL PLANT** | 5,785 | 0 | 5,785 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | **52,036** | **1,182** | **50,854** | | **10,325** |
| 52 | **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | **20.30%** | |

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

**Present Income - Interim / Final**

**Company: SSU / Volusia / Sugar Mill**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | **1991 TAXES OTHER THAN INCOME** | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs) INTERIM:** | 7,048 | (12) | 7,036 | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | 7,048 | 9 | 7,056 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 3,647 | 3,647 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 3,647 | 3,647 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 17,466 | 0 | 17,466 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 17,466 | 0 | 17,466 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 24,514 | 3,635 | 28,149 | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | 24,514 | 3,656 | 28,170 | | 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 / Sugar Mill**
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 | 156,617 | (272) | 156,345 | 156,617 | 194 | 156,811 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 97,348 | (2,960) | 94,389 | 97,348 | 10,156 | 107,504 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 14,689 | 0 | 14,689 | 14,689 | 0 | 14,689 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 24,514 | 3,656 | 28,170 | 24,514 | 3,656 | 28,170 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 136,551 | 697 | 137,247 | 136,551 | 13,812 | 150,363 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | **20,066** | **(968)** | **19,098** | **20,066** | **(13,618)** | **6,448** | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | 20,066 | (968) | 19,098 | 20,066 | (13,618) | 6,448 | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 325,184 | (4,108) | 321,076 | 325,184 | (2,468) | 322,716 | A-1 (W) | - |
| 15 Weighted Cost of Debt | 5.80% | 5.80% | 5.80% | 5.80% | 5.80% | 5.80% | D-1 (W) | - |
| 16 Total Interest Expense | 18,861 | (238) | 18,622 | 18,861 | (143) | 18,718 | - | - |
| 17 Total Taxable Income | 1,206 | (730) | 475 | 1,206 | (13,475) | (12,269) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | **454** | **(275)** | **179** | **454** | **(5,071)** | **(4,617)** | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 3,206 | 0 | 3,206 | 3,206 | 0 | 3,206 | C-9 (W) | - |
| 22 Investment Tax Credit | 637 | 0 | 637 | 637 | 0 | 637 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | **(3,389)** | **(275)** | **(3,664)** | **(3,389)** | **(5,071)** | **(8,460)** | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

**Company: SSU / Volusia / Sugar Mill**

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

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

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

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

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

**NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:**

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Adjusted Aqu. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Total Amortization Expense | 0 | 0 | 0 | Above | |
| 2 | Composite Non-Used & Useful Net Dep. (%) | 20.30% | 0.00% | 20.30% | B-13 (W) | |
| 3 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Sugar Mill Woods - 989

## Citrus County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

**Company: SSU / Citrus / Sugar Mill Woods**
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 | 6,102,106 | (36,362) | 6,065,744 | A-5 (W) |
| 2 | Utility Land & Land Rights | 9,486 | 0 | 9,486 | A-5 (W) |
| 3 | Non-Used & Useful | (1,775,115) | 0 | (1,775,115) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (913,258) | 877 | (912,381) | A-9 (W) |
| 6 | CIAC | (3,115,748) | 1,065,198 | (2,050,550) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 293,734 | (91,982) | 201,752 | 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 | 199,333 | 0 | 199,333 | C-7 (W) |
| 12 | Working Capital Allowance | 24,703 | 3,554 | 28,257 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | **825,243** | **941,284** | **1,766,526** | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Sugar Mill Woods
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 | 6,102,106 | (36,362) | 6,065,744 | A-5 (W) |
| 2 Utility Land & Land Rights | 9,486 | 0 | 9,486 | A-5 (W) |
| 3 Non-Used & Useful | (1,775,115) | 0 | (1,775,115) | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (913,258) | 877 | (912,381) | A-9 (W) |
| 6 CIAC | (3,115,748) | 1,065,198 | (2,050,550) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 293,734 | (91,982) | 201,752 | 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 | 199,333 | 0 | 199,333 | C-7 (W) |
| 12 Working Capital Allowance | 24,703 | (940) | 23,763 | A-17 (W) |
| 13 **TOTAL WATER RATE BASE** | **825,243** | **936,790** | **1,762,032** | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Citrus / Sugar Mill Woods**

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. | (72,725) | 0 | (36,362) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (72,725) | 0 | (36,362) | |
| 8 | **B. UTILITY LAND & LAND RIGHTS (Interim / Final):** | | | | |
| 9 | 1. | | | | A-5 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | 0 | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL (Interim / Final):** | | | | |
| 16 | 1. | | | | A-7 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | 0 | 0 | 0 | |
| 22 | **D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):** | | | | |
| 23 | 1. | | | | A-1 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | 0 | 0 | 0 | |
| 29 | **E. ACCUMULATED DEPRECIATION (Interim / Final):** | | | | |
| 30 | 1. To zero out accumulated depreciation balance associated with Organizational Costs. | 3,154 | 3,154 | 3,154 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (4,555) | (2,278) | |
| 33 | depreciation relating to computer software (General Plant Acct. 340.51 - Computer | | | | |
| 34 | Equipment). Due to the acquisition of new accounting software, which will be placed in | | | | |
| 35 | service in 1992, the estimated useful life (and depreciation period) of the existing | | | | |
| 36 | software (Orcom) was shortened. | | | | |
| 37 | | | | | |
| 38 | | 3,154 | (1,401) | 877 | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | **F. CIAC (Interim / Final):** | | | | |
| 42 | 1. To adjust out non-used and useful CIAC. | 1,065,198 | 1,065,198 | 1,065,198 | A-12 (W) |
| 43 | | | | | |
| 44 | 2. | | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | | 1,065,198 | 1,065,198 | 1,065,198 | |
| 48 | | | | | |
| 49 | | | | | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | (continued...) | | | | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Citrus / Sugar Mill Woods**

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. To adjust out accumulated amortization associated with non-used and useful CIAC. | (91,982) | (91,982) | (91,982) | A-14 (W) |
| 3 | | | | | |
| 4 | 2 | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (91,982) | (91,982) | (91,982) | |
| 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). | (940) | (940) | (940) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (940) | (940) | (940) | |
| 43 | **M. WORKING CAPITAL ALLOWANCE (Final):** | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 3,554 | 3,554 | 3,554 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 3,554 | 3,554 | 3,554 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | **TOTAL WATER RATE BASE ADJUSTMENTS (Interim):** | 902,705 | 970,874 | 936,790 | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | **TOTAL WATER RATE BASE ADJUSTMENTS (Final):** | 907,199 | 975,369 | 941,284 | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: *SSU / Citrus / Sugar Mill Woods***

**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 21836 ENDED 12/05/88** | 3,468,970 |
| 2 | ***BALANCE ENDED 12/31/77*** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 0 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 0 |
| 42 | **12/31/85 BALANCE** | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**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 | **12/05/88 BALANCE** | 3,468,970 |
| 12 | 1988 Additions | 33,824 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 7,328 |
| 15 | 1988 Net Additions | 41,152 |
| 16 | **12/31/88 BALANCE** | 3,510,122 |
| 17 | 1989 Additions | 2,018,847 |
| 18 | 1989 Retirements | 7,731 |
| 19 | 1989 Adjustments | 9,485 |
| 20 | 1989 Net Additions | 2,020,601 |
| 21 | **12/31/89 BALANCE** | 5,530,723 |
| 22 | 1990 Additions (A/C 101) | 70,137 |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | (16,214) |
| 26 | 1990 Net Additions | 53,923 |
| 27 | **12/31/90 BALANCE** | 5,584,646 |
| 28 | 1990 General Plant Reallocation Adjustments * | 75,208 |
| 29 | **12/31/90 ADJUSTED BALANCE** | 5,659,854 |
| 30 | 1991 Additions (A/C 101) | 903,478 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | 0 |
| 34 | 1991 Net Additions | 903,478 |
| 35 | **12/31/91 BALANCE** | 6,563,331 |

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

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

**Company: SSU / Citrus / Sugar Mill Woods**

Docket 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 | 72,725 | (72,725) | 0 | (0) | (72,725) | 0 | 0 | 36,362 | (36,362) | (0) |
| 3 | 302.1 Franchises | 139 | 11 | 0 | 149 | 0 | 0 | 149 | 144 | 0 | 144 |
| 4 | 339.1 Other Plant & Misc. | 977 | 0 | 0 | 977 | 0 | 0 | 977 | 977 | 0 | 977 |
| 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 | 163,501 | 83,037 | 0 | 246,538 | 0 | 0 | 246,538 | 205,019 | 0 | 205,019 |
| 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 | 116,134 | 158,049 | 0 | 274,184 | 0 | 0 | 274,184 | 195,159 | 0 | 195,159 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 654,537 | 49,542 | 0 | 704,079 | 0 | 0 | 704,079 | 679,308 | 0 | 679,308 |
| 13 | 310.2 Power Generation Eq. | 0 | 61,509 | 0 | 61,509 | 0 | 0 | 61,509 | 30,754 | 0 | 30,754 |
| 14 | 311.2 Pumping Equipment | 122,550 | 323,104 | 0 | 445,653 | 0 | 0 | 445,653 | 284,102 | 0 | 284,102 |
| 15 | 339.2 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Eq. | 144,359 | 25,089 | 0 | 169,448 | 0 | 0 | 169,448 | 156,903 | 0 | 156,903 |
| 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. Reservioirs | 0 | 103,745 | 0 | 103,745 | 0 | 0 | 103,745 | 51,872 | 0 | 51,872 |
| 25 | 331.4 Transm. & Distribution | 4,001,739 | 103,597 | 0 | 4,105,336 | 0 | 0 | 4,105,336 | 4,053,538 | 0 | 4,053,538 |
| 26 | 333.4 Services | 3,548 | 10,051 | 0 | 13,600 | 0 | 0 | 13,600 | 8,574 | 0 | 8,574 |
| 27 | 334.4 Meters & Meter Insallation | 167,144 | 42,343 | 0 | 209,487 | 0 | 0 | 209,487 | 188,315 | 0 | 188,315 |
| 28 | 335.4 Hydrants | 101 | 1,638 | 0 | 1,739 | 0 | 0 | 1,739 | 920 | 0 | 920 |
| 29 | 339.4 Other Plant & Misc. | 30,446 | 0 | 0 | 30,446 | 0 | 0 | 30,446 | 30,446 | 0 | 30,446 |
| 30 | **GENERAL PLANT** | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 9,647 | (322) | 0 | 9,325 | 0 | 0 | 9,325 | 9,486 | 0 | 9,486 |
| 32 | 304.5 Structures & Improvements | 46,530 | 1,150 | 0 | 47,680 | 0 | 0 | 47,680 | 47,105 | 0 | 47,105 |
| 33 | 340.5 Office Furniture & Equipme | 23,974 | 389 | 0 | 24,363 | 0 | 0 | 24,363 | 24,169 | 0 | 24,169 |
| 34 | 340.51 Computer Equipment | 31,605 | 11,470 | 0 | 43,075 | 0 | 0 | 43,075 | 37,340 | 0 | 37,340 |
| 35 | 341.5 Transportation Equipment | 30,906 | 2,384 | 0 | 33,291 | 0 | 0 | 33,291 | 32,099 | 0 | 32,099 |
| 36 | 342.5 Stores Equipment | 233 | 58 | 0 | 291 | 0 | 0 | 291 | 262 | 0 | 262 |
| 37 | 343.5 Tools, Shop & Garage | 12,277 | (228) | 0 | 12,049 | 0 | 0 | 12,049 | 12,163 | 0 | 12,163 |
| 38 | 344.5 Laboratory Equipment | 2,603 | 182 | 0 | 2,785 | 0 | 0 | 2,785 | 2,694 | 0 | 2,694 |
| 39 | 345.5 Power Operated Equipment | 16,570 | (1,426) | 0 | 15,143 | 0 | 0 | 15,143 | 15,856 | 0 | 15,856 |
| 40 | 346.5 Communication Equipment | 4,813 | 380 | 0 | 5,193 | 0 | 0 | 5,193 | 5,003 | 0 | 5,003 |
| 41 | 347.5 Miscellaneous Equipment | 1,503 | 386 | 0 | 1,888 | 0 | 0 | 1,888 | 1,696 | 0 | 1,696 |
| 42 | 348.5 Other Tangible Plant | 1,293 | 65 | 0 | 1,358 | 0 | 0 | 1,358 | 1,325 | 0 | 1,325 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 73,840 | (72,714) | 0 | 1,126 | (72,725) | 0 | 1,126 | 37,463 | (36,362) | 1,121 |
| 45 | **SUPPLY & PUMPING** | 1,056,722 | 675,241 | 0 | 1,731,963 | 0 | 0 | 1,731,963 | 1,394,342 | 0 | 1,394,342 |
| 46 | **WATER TREATMENT PLANT** | 144,359 | 25,089 | 0 | 169,448 | 0 | 0 | 169,448 | 156,903 | 0 | 156,903 |
| 47 | **TRANSM. & DISTRIBUTION** | 4,202,979 | 261,374 | 0 | 4,464,353 | 0 | 0 | 4,464,353 | 4,333,666 | 0 | 4,333,666 |
| 48 | **GENERAL PLANT** | 181,954 | 14,489 | 0 | 196,442 | 0 | 0 | 196,442 | 189,198 | 0 | 189,198 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 5,659,854 | 903,478 | 0 | 6,563,331 | (72,725) | 0 | 6,563,331 | 6,111,592 | (36,362) | 6,075,230 |
| 51 | ***LAND & LAND RIGHTS*** | 9,647 | (322) | 0 | 9,325 | 0 | 0 | 9,325 | 9,486 | 0 | 9,486 |
| 52 | **TOTAL PIS LESS LAND** | 5,650,207 | 903,799 | 0 | 6,554,006 | (72,725) | 0 | 6,554,006 | 6,102,106 | (36,362) | 6,065,744 |

*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 / Citrus / Sugar Mill Woods**

Docket 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 | 144 | 0 | 0 | 144 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | 977 | 0 | 0 | 977 | 0% | 0 |
| 5 | *SOURCE OF SUPPLY & PUMPING* | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 205,019 | 0 | 0 | 205,019 | 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 | 195,159 | 0 | 0 | 195,159 | 0% | 0 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | 679,308 | 0 | 0 | 679,308 | 0% | 0 |
| 13 | 310.2 Power Generation Eq. | 30,754 | 0 | 0 | 30,754 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 284,102 | 0 | 0 | 284,102 | 0% | 0 |
| 15 | *339.2 Other Plant & Misc.* | *0* | *0* | *0* | *0* | *0%* | *0* |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 156,903 | 0 | 0 | 156,903 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0% | 0 |
| 24 | 330.4 Distr. Reservlors | 51,872 | 0 | 0 | 51,872 | 33% | 16,859 |
| 25 | *331.4 Transm. & Distribution* | *4,053,538* | *0* | *0* | *4,053,538* | *50%* | *2,026,769* |
| 26 | 333.4 Services | 8,574 | 0 | 0 | 8,574 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 188,315 | 0 | 0 | 188,315 | 0% | 0 |
| 28 | 335.4 Hydrants | 920 | 0 | 0 | 920 | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 30,446 | 0 | 0 | 30,446 | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 9,486 | 0 | 0 | 9,486 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 47,105 | 0 | 0 | 47,105 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 24,169 | 0 | 0 | 24,169 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 37,340 | 0 | 0 | 37,340 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 32,099 | 0 | 0 | 32,099 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 262 | 0 | 0 | 262 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 12,163 | 0 | 0 | 12,163 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 2,694 | 0 | 0 | 2,694 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 15,856 | 0 | 0 | 15,856 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 5,003 | 0 | 0 | 5,003 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 1,696 | 0 | 0 | 1,696 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 1,325 | 0 | 0 | 1,325 | 0% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 1,121 | 0 | 0 | 1,121 | | 0 |
| 45 | **SUPPLY & PUMPING** | 1,394,342 | 0 | 0 | 1,394,342 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 156,903 | 0 | 0 | 156,903 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 4,333,666 | 0 | 0 | 4,333,666 | | 2,043,627 |
| 48 | **GENERAL PLANT** | 189,198 | 0 | 0 | 189,198 | | 0 |
| 49 | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 6,075,230 | 0 | 0 | 6,075,230 | | 2,043,627 |
| 51 | **LAND & LAND RIGHTS** | 9,486 | 0 | 0 | 9,486 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | 6,065,744 | 0 | 0 | 6,065,744 | | 2,043,627 |
| 53 | | | | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | 33.64% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Sugar Mill Woods
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 | 2,043,627 | 0 | 2,043,627 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (268,513) | 0 | (268,513) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 1,775,115 | 0 | 1,775,115 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

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 21936 ENDED 12/05/88** | 523,129 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions (Dep. Expense) | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 0 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 0 |
| 42 | **12/31/85 BALANCE** | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**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 | **12/05/88 BALANCE** | 523,129 |
| 12 | 1988 Additions | 422 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 66 |
| 15 | 1988 Net Additions | 488 |
| 16 | **12/31/88 BALANCE** | 523,617 |
| 17 | 1989 Additions | 112,807 |
| 18 | 1989 Retirements | 7,731 |
| 19 | 1989 Adjustments | 250 |
| 20 | 1989 Net Additions | 105,326 |
| 21 | **12/31/89 BALANCE** | 628,943 |
| 22 | 1990 Additions | 149,357 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 149,357 |
| 26 | **12/31/90 BALANCE** | 778,300 |
| 27 | 1990 General Plant Reallocation Adjustments * | 45,475 |
| 28 | **12/31/90 ADJUSTED BALANCE** | 823,774 |
| 29 | 1991 Additions | 178,966 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 1,401 |
| 32 | 1991 Net Additions | 180,367 |
| 33 | **12/31/91 BALANCE** | 1,004,142 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Citrus / Sugar Mill Woods
Docket 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 | 3,154 | (0) | 3,154 | (3,154) | (3,154) | (0) | 3,154 | (3,154) | (0) |
| 3 302.1 Franchises | 2 | 4 | 5 | 0 | 0 | 5 | 4 | 0 | 4 |
| 4 339.1 Other Plant & Misc. | 36 | 39 | 76 | 0 | 0 | 76 | 56 | 0 | 56 |
| 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 | 32,828 | 6,213 | 39,040 | 0 | 0 | 39,040 | 35,934 | 0 | 35,934 |
| 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 | 23,132 | 6,505 | 29,637 | 0 | 0 | 29,637 | 26,385 | 0 | 26,385 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 131,432 | 19,409 | 150,841 | 0 | 0 | 150,841 | 141,137 | 0 | 141,137 |
| 13 310.2 Power Generation Eq. | 0 | 1,538 | 1,538 | 0 | 0 | 1,538 | 769 | 0 | 769 |
| 14 311.2 Pumping Equipment | 22,095 | 14,205 | 36,301 | 0 | 0 | 36,301 | 29,198 | 0 | 29,198 |
| 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. | 26,726 | 7,132 | 33,858 | 0 | 0 | 33,858 | 30,292 | 0 | 30,292 |
| 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 | 0 | 1,402 | 1,402 | 0 | 0 | 1,402 | 701 | 0 | 701 |
| 25 331.4 Transm. & Distribution | 489,435 | 94,268 | 583,704 | 0 | 0 | 583,704 | 536,570 | 0 | 536,570 |
| 26 333.4 Services | 53 | 214 | 267 | 0 | 0 | 267 | 160 | 0 | 160 |
| 27 334.4 Meters & Meter Insallation | 29,261 | 9,416 | 38,677 | 0 | 0 | 38,677 | 33,969 | 0 | 33,969 |
| 28 335.4 Hydrants | 4 | 20 | 24 | 0 | 0 | 24 | 14 | 0 | 14 |
| 29 339.4 Other Plant & Misc. | 6,113 | 1,218 | 7,331 | 0 | 0 | 7,331 | 6,722 | 0 | 6,722 |
| 30 **GENERAL PLANT** | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 6,151 | 1,178 | 7,329 | 0 | 0 | 7,329 | 6,740 | 0 | 6,740 |
| 33 340.5 Office Furniture & Equipment | 7,735 | 1,611 | 9,346 | 0 | 0 | 9,346 | 8,541 | 0 | 8,541 |
| 34 340.51 Computer Equipment | 3,968 | 6,223 | 10,191 | 0 | 4,555 | 14,746 | 7,079 | 2,278 | 9,357 |
| 35 341.5 Transportation Equipment | 19,551 | 5,350 | 24,901 | 0 | 0 | 24,901 | 22,226 | 0 | 22,226 |
| 36 342.5 Stores Equipment | 72 | 15 | 87 | 0 | 0 | 87 | 79 | 0 | 79 |
| 37 343.5 Tools, Shop & Garage | 5,550 | 760 | 6,310 | 0 | 0 | 6,310 | 5,930 | 0 | 5,930 |
| 38 344.5 Laboratory Equipment | 1,164 | 180 | 1,343 | 0 | 0 | 1,343 | 1,253 | 0 | 1,253 |
| 39 345.5 Power Operated Equipment | 12,668 | 1,321 | 13,989 | 0 | 0 | 13,989 | 13,329 | 0 | 13,329 |
| 40 346.5 Communication Equipment | 1,852 | 500 | 2,353 | 0 | 0 | 2,353 | 2,102 | 0 | 2,102 |
| 41 347.5 Miscellaneous Equipment | 265 | 113 | 378 | 0 | 0 | 378 | 321 | 0 | 321 |
| 42 348.5 Other Tangible Plant | 527 | 133 | 659 | 0 | 0 | 659 | 593 | 0 | 593 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 3,192 | 43 | 3,235 | (3,154) | (3,154) | 81 | 3,214 | (3,154) | 60 |
| 45 **SUPPLY & PUMPING** | 209,487 | 47,870 | 257,357 | 0 | 0 | 257,357 | 233,422 | 0 | 233,422 |
| 46 **WATER TREATMENT PLANT** | 26,726 | 7,132 | 33,858 | 0 | 0 | 33,858 | 30,292 | 0 | 30,292 |
| 47 **TRANSM. & DISTRIBUTION** | 524,867 | 106,539 | 631,405 | 0 | 0 | 631,405 | 578,136 | 0 | 578,136 |
| 48 **GENERAL PLANT** | 59,502 | 17,384 | 76,886 | 0 | 4,555 | 81,441 | 68,194 | 2,278 | 70,472 |
| 49 | | | | | | | | | |
| 50 **TOTAL WATER ACCUM. DEP.** | **823,774** | **178,966** | **1,002,741** | **(3,154)** | **1,401** | **1,004,142** | **913,258** | **(877)** | **912,381** |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Citrus / Sugar Mill Woods**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | AVERAGE 1991 INVESTED ACCUM. DEPRE. | | | 1991 NON-USED & USEFUL | |
| Line No. Account No. and Name | Adjusted Utility Balance | Remove CIAC Accum. Amort. Cont. Prop. | Adjusted Accum. Depr. | Percentage | Average Amount |
| 1 **INTANGIBLE PLANT** | | | | | |
| 2 301.1 Organization | (0) | 0 | (0) | 0% | 0 |
| 3 302.1 Franchises | 4 | 0 | 4 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 56 | 0 | 56 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 35,934 | 0 | 35,934 | 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 | 26,385 | 0 | 26,385 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 141,137 | 0 | 141,137 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 769 | 0 | 769 | 0% | 0 |
| 14 311.2 Pumping Equipment | 29,198 | 0 | 29,198 | 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. | 30,292 | 0 | 30,292 | 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 | 701 | 0 | 701 | 33% | 228 |
| 25 331.4 Transm. & Distribution | 536,570 | 0 | 536,570 | 50% | 268,285 |
| 26 333.4 Services | 160 | 0 | 160 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 33,969 | 0 | 33,969 | 0% | 0 |
| 28 335.4 Hydrants | 14 | 0 | 14 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 6,722 | 0 | 6,722 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 6,740 | 0 | 6,740 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 8,541 | 0 | 8,541 | 0% | 0 |
| 34 340.51 Computer Equipment | 9,357 | 0 | 9,357 | 0% | 0 |
| 35 341.5 Transportation Equipment | 22,226 | 0 | 22,226 | 0% | 0 |
| 36 342.5 Stores Equipment | 79 | 0 | 79 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 5,930 | 0 | 5,930 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 1,253 | 0 | 1,253 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 13,329 | 0 | 13,329 | 0% | 0 |
| 40 346.5 Communication Equipment | 2,102 | 0 | 2,102 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 321 | 0 | 321 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 593 | 0 | 593 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 60 | 0 | 60 | | 0 |
| 45 **SUPPLY & PUMPING** | 233,422 | 0 | 233,422 | | 0 |
| 46 **WATER TREATMENT PLANT** | 30,292 | 0 | 30,292 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 578,136 | 0 | 578,136 | | 268,513 |
| 48 **GENERAL PLANT** | 70,472 | 0 | 70,472 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 912,381 | 0 | 912,381 | | 268,513 |
| 51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) = | | | | 29.43% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**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 21936 ENDED 12/05/88** | 1,020,951 |
| 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 CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**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 | **12/05/88 BALANCE** | 1,020,951 |
| 12 | 1988 Additions | 7,901 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 7,901 |
| 16 | **12/31/88 BALANCE** | 1,028,852 |
| 17 | 1989 Additions | 1,985,229 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 1,985,229 |
| 21 | **12/31/89 BALANCE** | 3,014,081 |
| 22 | 1990 Additions | 50,830 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 50,830 |
| 26 | **12/31/90 BALANCE** | 3,064,911 |
| 27 | 1991 Additions | 101,675 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | (1,065,198) |
| 30 | 1991 Net Additions | (963,522) |
| 31 | **12/31/91 BALANCE** | 2,101,389 |

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

Company: SSU / Citrus / Sugar Mill Woods
Docket 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 | 106,154 | 0 | 106,154 | (35,709) | (35,709) | 70,445 | 106,154 | (35,709) | 70,445 |
| 2 Line/Main Extension Fees | 538,133 | 5,877 | 544,011 | (182,998) | (182,998) | 361,013 | 541,072 | (182,998) | 358,074 |
| 3 Meter Installation Fees | 124,489 | 64,020 | 188,509 | (63,412) | (63,412) | 125,097 | 156,499 | (63,412) | 93,087 |
| 4 Contributed Lines | 2,296,134 | 25,242 | 2,321,375 | (780,880) | (780,880) | 1,540,495 | 2,308,754 | (780,880) | 1,527,874 |
| 5 Cont. Prty. Other than Lines | 0 | 1,638 | 1,638 | (551) | (551) | 1,087 | 819 | (551) | 268 |
| 6 Service Installation Fees | 0 | 4,898 | 4,898 | (1,648) | (1,648) | 3,251 | 2,449 | (1,648) | 801 |
| 7 **TOTAL WATER CIAC** | **3,064,910** | **101,675** | **3,166,585** | **(1,065,198)** | **(1,065,198)** | **2,101,388** | **3,115,748** | **(1,065,198)** | **2,050,550** |

Note:
1. Adjusted to remove Non-Used and Useful CIAC. A composite rate for Non-Used and Useful Plant in Service of 33.64% (Calculated in Scedule A-5 page 2 of 2) is applied to all CIAC Balance in order to determine the estimated Non-Used and Useful portion.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

***Annual Balances Subsequent* to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**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 21836 ENDED 12/05/89** | 138,363 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 0 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 0 |
| 42 | **12/31/85 BALANCE** | 0 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**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 | **12/05/88 BALANCE** | 138,363 |
| 12 | 1988 Additions | 2,226 |
| 13 | *1988 Retirements* | 0 |
| 14 | 1988 Adjustments | *0* |
| 15 | 1988 Net Additions | 2,226 |
| 16 | **12/31/88 BALANCE** | 140,589 |
| 17 | 1989 Additions | 50,536 |
| 18 | *1989 Retirements* | 0 |
| 19 | 1989 Adjustments | *7,809* |
| 20 | 1989 Net Additions | 58,345 |
| 21 | **12/31/89 BALANCE** | 198,934 |
| 22 | 1990 Additions | 75,987 |
| 23 | *1990 Retirements* | 0 |
| 24 | 1990 Adjustments | *0* |
| 25 | 1990 Net Additions | 75,987 |
| 26 | **12/31/90 BALANCE** | 274,921 |
| 27 | 1991 Additions | 37,625 |
| 28 | *1991 Retirements* | 0 |
| 29 | 1991 Adjustments | *(91,982)* |
| 30 | 1991 Net Additions | (54,357) |
| 31 | **12/31/91 BALANCE** | 220,564 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

**Company: SSU / Citrus / Sugar Mill Woods**

Docket 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 | 9,385 | 1,819 | 11,204 | (3,297) | (3,297) | 7,907 | 10,295 | (3,297) | 6,997 |
| 2 Line/Main Extension Fees | 47,227 | 6,146 | 53,372 | (15,707) | (15,707) | 37,665 | 50,300 | (15,707) | 34,592 |
| 3 Meter Installation Fees | 7,148 | 3,417 | 10,565 | (3,109) | (3,109) | 7,455 | 8,856 | (3,109) | 5,747 |
| 4 Contributed Lines | 211,162 | 26,223 | 237,385 | (69,862) | (69,862) | 167,523 | 224,274 | (69,862) | 154,411 |
| 5 Cont. Prty. Other than Lines | 0 | 5 | 5 | (2) | (2) | 4 | 3 | (2) | 1 |
| 6 Service Installation Fees | 0 | 15 | 15 | (4) | (4) | 10 | 7 | (4) | 3 |
| 7 **TOTAL WATER ACCUM. AMORT. CIAC** | 274,921 | 37,625 | 312,547 | (91,982) | (91,982) | 220,564 | 293,734 | (91,982) | 201,752 |

Note:
1. Adjusted to remove Non-Used and Useful CIAC. A composite rate for Non-Used and Useful Accumulated Depreciation of 29.43% (Calculated in Scedule A-9 page 2 of 2) is applied to all CIAC Balance in order to determine the estimated Non-Used and Useful portion.

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Citrus / Sugar Mill Woods**

**FPSC**

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

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

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

---

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**FPSC**

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

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

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

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

***Company: SSU / Citrus / Sugar Mill Woods***

FPSC

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

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

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

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

## SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Citrus / Sugar Mill Woods
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 | 197,623 | (7,523) | 190,100 | 197,623 | 28,430 | 226,053 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 24,703 | (940) | 23,763 | 24,703 | 3,554 | 28,257 | |

## 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 | 107,600 | 107,900 |
| 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 | 3,519,623 |
| 18 | Accrued Developer Refunds | 633,391 | 633,391 |
| 19 | Accrued Customer Refunds | 1,605,509 | 1,784,307 |
| 20 | Income Taxes Payable | 367,128 | 0 |
| 21 | Other Current Liabilities | 1,457,878 | 1,305,451 |
| 22 | | | |
| 23 | **TOTAL CURRENT LIABILITIES** | 21,709,504 | 20,674,543 |
| 24 | | | |
| 25 | Deferred Income Taxes | 6,993,525 | 6,180,034 |
| 26 | Deferred Investment Tax Credit | 1,542,156 | 613,898 |
| 27 | Contributions In Aid Of Contribution | 80,319,460 | 80,298,631 |
| 28 | Advances For Construction | 1,092,297 | 624,953 |
| 29 | *Loans From Related Parties* | 461,507 | 0 |
| 30 | Other | 1,612,699 | 1,491,387 |
| 31 | | | |
| 32 | **TOTAL DEFERRED CREDITS** | 92,021,644 | 89,208,903 |
| 33 | | | |
| 34 | **TOTAL EQUITY CAPITAL & LIABILITIES** | 245,517,268 | 235,854,953 |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

**Company: SSU / Citrus / Sugar Mill Woods**

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 - % | 33.64% | 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 - % | 29.43% | 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

---

# Sugar Mill Woods - 989

## Citrus County (SSU)

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

Company: SSU / CItrus / Sugar Mill Woods
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 | 286,086 | 111,203 | 397,289 | 285,491 | 682,780 | 71.86% | B-4, B-3 (W) |
| 3 Other Revenues | 705 | 485 | 1,190 | 0 | 1,190 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | **286,791** | **111,688** | **398,479** | **285,491** | **683,970** | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 197,623 | 28,430 | 226,053 | 0 | 226,053 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 80,122 | 13,629 | 93,752 | 0 | 93,752 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 64,859 | 12,650 | 97,509 | 12,847 | 110,356 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (54,071) | 897 | (53,174) | 102,596 | 49,422 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | **308,533** | **55,606** | **364,140** | **115,443** | **479,582** | | |
| 11 **NET OPERATING INCOME:** | **(21,743)** | **56,082** | **34,339** | **170,048** | **204,387** | | |
| 12 **RATE BASE** | **825,243** | | **1,766,526** | | **1,766,526** | | A-1 (W) |
| 13 **RATE OF RETURN** | **-2.63%** | | **1.94%** | | **11.57%** | | D-1 (W) |

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

Company: SSU / Citrus / Sugar Mill Woods
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 | 286,086 | 111,203 | 397,289 | 261,806 | 659,095 | 65.90% | B-4, B-3 (W) |
| 3 Other Revenues | 705 | 0 | 705 | 0 | 705 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | **286,791** | **111,203** | **397,994** | **261,806** | **659,800** | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 197,623 | (7,523) | 190,100 | 0 | 190,100 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 80,122 | 13,629 | 93,752 | 0 | 93,752 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 84,859 | 12,628 | 97,487 | 11,781 | 109,268 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (54,071) | 14,342 | (39,729) | 94,084 | 54,355 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | **308,533** | **33,076** | **341,609** | **105,866** | **447,475** | | |
| 11 **NET OPERATING INCOME:** | **(21,743)** | **78,127** | **56,385** | **155,940** | **212,325** | | |
| 12 **RATE BASE** | **825,243** | | **1,762,032** | | **1,762,032** | | A-1 (W) |
| 13 **RATE OF RETURN** | **-2.63%** | | **3.20%** | | **12.05%** | | D-1 (W) |

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

Company: SSU / Citrus / Sugar Mill Woods
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 | 1,762,032 | | 1,766,526 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 212,325 | | 204,387 | | - | - |
| 6 | Adjusted Income under Present Rates | 56,385 | | 34,339 | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 155,940 | | 170,048 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 250,025 | | 272,644 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | **261,806** | | **285,491** | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 250,025 | | 272,644 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | **94,084** | | **102,596** | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | **11,781** | | **12,847** | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | **155,940** | | **170,048** | | | B-1 (W) |

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

**1991 INTERIM RATE OF RETURN CALCULATION:**

| Line No. | (1) Class of Captial | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 20 | Long-Term Debt | 52.00% | 11.16% | 5.80% |
| 21 | Customer Deposits | 1.05% | 7.67% | 0.08% |
| 22 | Deferred ITC | 1.78% | 11.61% | 0.21% |
| 23 | Preferred Stock | 2.46% | 0.00% | 0.00% |
| 24 | Total Equity | 45.12% | 13.95% | 6.29% |
| 25 | Adjustment for Gas | -2.41% | 13.95% | -0.34% |
| 26 | TOTAL | 100.00% | | 12.05% |

## SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

**Company: SSU / Citrus / Sugar Mill Woods**

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. | 111,203 | 111,688 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 111,203 | 111,688 | |
| 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. | (7,523) | (7,523) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 7,919 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 1,686 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 3,012 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (236) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 7,225 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 16,347 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (7,523) | 28,430 | |
| 25 | **C. DEPRECIATION NET OF CIAC AMORT:** | | | |
| 26 | 1. | | | B-13 (W) |
| 27 | | | | |
| 28 | 2. | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | 13,629 | 13,629 | |
| 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. | 5,004 | 5,026 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 7,624 | 7,624 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 12,628 | 12,650 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 14,342 | 897 | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 14,342 | 897 | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 78,127 | 56,082 | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Citrus / Sugar Mill Woods
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 | 273,555 | 0 | |
| 4 | 461.2 Metered - Commercial | 14,314 | 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** | **287,869** | **109,420** | **397,289** |
| 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 | (1,783) | 0 | |
| 16 | **SUBTOTAL OTHER WATER SALES** | **(1,783)** | **1,783** | **0** |
| 17 | **TOTAL WATER SALES** | **286,086** | **111,203** | **397,289** |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 705 | 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** | **705** | **485** | **1,190** |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | **286,791** | **111,203** | **397,994** |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | **286,791** | **111,688** | **398,479** |

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

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

Company: SSU / Citrus / Sugar Mill Woods

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

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

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

| Line No. | Account No. and Name | 1991 TOTAL O&M (.1 - .8) Per Books O & M | Adjustments | Adjusted O & M | 1991 DIRECT O&M (.1 - .6) Per Books O & M | Adjustments | Adjusted O & M | 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M | Adjustments | Adjusted O & M | 1991 ALLOCATED A&G (.8) Per Books O & M | Adjustments | Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1 | 601 Salaries & Wages - Employees | 88,342 | 6,685 | 95,027 | 37,652 | 1,883 | 39,535 | 12,706 | 1,980 | 14,686 | 37,984 | 2,823 | 40,807 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 27,272 | 6,957 | 34,229 | 9,876 | (2,446) | 7,429 | 3,641 | (1,021) | 2,620 | 13,755 | 10,424 | 24,180 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 26,111 | 64 | 26,175 | 25,458 | 0 | 25,458 | 0 | 55 | 55 | 653 | 9 | 662 |
| 6 | 616 Fuel for Power Purchased | 266 | 10 | 275 | 266 | 10 | 275 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 1,474 | 54 | 1,527 | 1,474 | 54 | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 14,409 | 794 | 15,203 | 11,145 | 405 | 11,549 | 122 | 210 | 332 | 3,143 | 160 | 3,323 |
| 9 | 631 Contractual Services - Engr. | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 10 | 632 Contractual Services - Acct. | 3,054 | 129 | 3,183 | 0 | 0 | 0 | 0 | 0 | 0 | 3,054 | 129 | 3,183 |
| 11 | 633 Contractual Services - Legal | 1,242 | 76 | 1,318 | 0 | 0 | 0 | 0 | 0 | 0 | 1,242 | 76 | 1,318 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 3,323 | 168 | 3,491 | 1,840 | 67 | 1,906 | 1 | 0 | 1 | 1,483 | 101 | 1,584 |
| 14 | 641 Rental of Building/Real Prop. | 592 | 294 | 886 | 0 | 0 | 0 | 0 | 0 | 0 | 592 | 294 | 886 |
| 15 | 642 Rental of Equipment | 51 | 3 | 54 | 29 | 1 | 30 | 0 | 0 | 0 | 22 | 2 | 24 |
| 16 | 650 Transportation Expense | 6,740 | 335 | 7,075 | 6,704 | 243 | 6,948 | 20 | 81 | 101 | 16 | 10 | 26 |
| 17 | 656 Insurance - Vehicle | 1,801 | 305 | 2,107 | 0 | 0 | 0 | 0 | 0 | 0 | 1,801 | 305 | 2,107 |
| 18 | 657 Insurance - General Liability | 2,096 | 232 | 2,328 | 0 | 0 | 0 | 0 | 0 | 0 | 2,096 | 232 | 2,328 |
| 19 | 658 Insurance - Workman's Comp. | 40 | 3,051 | 3,091 | 0 | 1,311 | 1,311 | 0 | 454 | 454 | 40 | 1,286 | 1,326 |
| 20 | 659 Insurance - Other | 1,227 | 51 | 1,279 | 0 | 0 | 0 | 0 | 0 | 0 | 1,227 | 51 | 1,279 |
| 21 | 660 Advertising Expense | 129 | 10 | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 129 | 10 | 139 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 7,919 | 7,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,919 | 7,919 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 3,291 | 214 | 3,505 | 0 | 0 | 0 | 3,291 | 214 | 3,505 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 16,155 | 1,081 | 17,236 | 0 | 0 | 0 | 24 | 76 | 100 | 16,132 | 1,004 | 17,136 |
| 26 | **TOTAL WATER O&M EXPENSES** | **197,623** | **28,430** | **226,053** | **94,443** | **1,526** | **95,969** | **19,805** | **2,049** | **21,854** | **83,376** | **24,854** | **108,230** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 88,342 | 6,685 | 95,027 | 37,652 | 1,883 | 39,535 | 12,706 | 1,980 | 14,686 | 37,984 | 2,823 | 40,807 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 27,272 | 6,957 | 34,229 | 9,876 | (2,446) | 7,429 | 3,641 | (1,021) | 2,620 | 13,755 | 10,424 | 24,180 |
| 31 | **TOTAL WATER LABOR COSTS** | **115,615** | **13,642** | **129,257** | **47,528** | **(564)** | **46,964** | **16,347** | **959** | **17,306** | **51,739** | **13,247** | **64,986** |

0152

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

Company: SSU / Citrus / Sugar Mill Woods

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 | 88,342 | 0 | 88,342 | 37,652 | 0 | 37,652 | 12,706 | 0 | 12,706 | 37,984 | 0 | 37,984 |
| 2 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 604 Employee Pensions & Benefits | 27,272 | (10,452) | 16,820 | 9,876 | (2,707) | 7,169 | 3,641 | (1,222) | 2,419 | 13,755 | (6,523) | 7,232 |
| 4 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 615 Purchased Power | 26,111 | 0 | 26,111 | 25,458 | 0 | 25,458 | 0 | 0 | 0 | 653 | 0 | 653 |
| 6 616 *Fuel for Power Purchased* | 266 | 0 | 266 | 266 | 0 | 266 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 618 Chemicals | 1,474 | 0 | 1,474 | 1,474 | 0 | 1,474 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 620 Materials and Supplies | 14,409 | 0 | 14,409 | 11,145 | 0 | 11,145 | 122 | 0 | 122 | 3,143 | 0 | 3,143 |
| 9 631 Contractual Services - Engr. | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 10 632 Contractual Services - Acct. | 3,054 | 0 | 3,054 | 0 | 0 | 0 | 0 | 0 | 0 | 3,054 | 0 | 3,054 |
| 11 633 Contractual Services - Legal | 1,242 | 0 | 1,242 | 0 | 0 | 0 | 0 | 0 | 0 | 1,242 | 0 | 1,242 |
| 12 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 635 Contractual Services - Other | 3,323 | 0 | 3,323 | 1,840 | 0 | 1,840 | 1 | 0 | 1 | 1,483 | 0 | 1,483 |
| 14 641 Rental of Building/Real Prop. | 592 | 0 | 592 | 0 | 0 | 0 | 0 | 0 | 0 | 592 | 0 | 592 |
| 15 642 Rental of Equipment | 51 | 0 | 51 | 29 | 0 | 29 | 0 | 0 | 0 | 22 | 0 | 22 |
| 16 650 Transportation Expense | 6,740 | 0 | 6,740 | 6,704 | 0 | 6,704 | 20 | 0 | 20 | 16 | 0 | 16 |
| 17 656 Insurance - Vehicle | 1,801 | 0 | 1,801 | 0 | 0 | 0 | 0 | 0 | 0 | 1,801 | 0 | 1,801 |
| 18 657 Insurance - General Liability | 2,096 | 0 | 2,096 | 0 | 0 | 0 | 0 | 0 | 0 | 2,096 | 0 | 2,096 |
| 19 658 Insurance - Workman's Comp. | 40 | 2,929 | 2,968 | 0 | 1,265 | 1,265 | 0 | 427 | 427 | 40 | 1,237 | 1,276 |
| 20 659 Insurance - Other | 1,227 | 0 | 1,227 | 0 | 0 | 0 | 0 | 0 | 0 | 1,227 | 0 | 1,227 |
| 21 660 Advertising Expense | 129 | 0 | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 129 | 0 | 129 |
| 22 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 670 Bad Debt Expense | 3,291 | 0 | 3,291 | 0 | 0 | 0 | 3,291 | 0 | 3,291 | 0 | 0 | 0 |
| 25 675 Miscellaneous Expenses | 16,155 | 0 | 16,155 | 0 | 0 | 0 | 24 | 0 | 24 | 16,132 | 0 | 16,132 |
| 26 **TOTAL WATER O&M EXPENSES** | **197,623** | **(7,523)** | **190,100** | **94,443** | **(1,441)** | **93,001** | **19,805** | **(795)** | **19,009** | **83,376** | **(5,287)** | **78,089** |
| 27 Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 *601 Salaries & Wages - Employees* | 88,342 | 0 | 88,342 | 37,652 | 0 | 37,652 | 12,706 | 0 | 12,706 | 37,984 | 0 | 37,984 |
| 29 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 604 Employee Pensions & Benefits | 27,272 | (10,452) | 16,820 | 9,876 | (2,707) | 7,169 | 3,641 | (1,222) | 2,419 | 13,755 | (6,523) | 7,232 |
| 31 **TOTAL WATER LABOR COSTS** | **115,615** | **(10,452)** | **105,163** | **47,528** | **(2,707)** | **44,821** | **16,347** | **(1,222)** | **15,125** | **51,739** | **(6,523)** | **45,216** |

0153

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Sugar Mill Woods
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 | 5,385 | 5,282 | 6,300 | 7,739 | 7,852 | 6,852 | 8,050 | 8,486 | 6,887 | 7,549 | 7,268 | 10,693 | 88,342 | 0 | 88,342 | 6,685 | 95,027 |
| 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 | 1,950 | 1,785 | 2,213 | 2,304 | 2,343 | 2,138 | 2,436 | 2,777 | 2,148 | 2,303 | 2,245 | 2,630 | 27,272 | (10,452) | 16,820 | 6,957 | 34,229 |
| 4 | 610.1-8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-8 Purchased Power | 2,389 | 1,311 | 1,835 | 1,084 | 2,994 | 1,892 | 1,927 | 1,965 | 2,407 | 2,647 | 1,884 | 3,775 | 26,111 | 0 | 26,111 | 64 | 26,175 |
| 6 | 616.1-8 Fuel for Power Purchased | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 | 0 | 266 | 10 | 275 |
| 7 | 618.1-8 Chemicals | 264 | 25 | (25) | 504 | 0 | 0 | 272 | 41 | 0 | 255 | 0 | 137 | 1,474 | 0 | 1,474 | 54 | 1,527 |
| 8 | 620.1-8 Materials and Supplies | (236) | 1,523 | 1,233 | 1,448 | 853 | 1,440 | 1,774 | 749 | 663 | 1,268 | 1,595 | 2,100 | 14,409 | 0 | 14,409 | 794 | 15,203 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 6 | 0 | 6 | 0 | 6 |
| 10 | 632.1-8 Contractual Services - Acct. | 220 | 260 | 246 | 249 | 258 | 253 | 266 | 240 | 258 | 267 | 231 | 308 | 3,054 | 0 | 3,054 | 129 | 3,183 |
| 11 | 633.1-8 Contractual Services - Legal | 89 | 106 | 100 | 101 | 105 | 103 | 108 | 97 | 105 | 109 | 94 | 125 | 1,242 | 0 | 1,242 | 76 | 1,318 |
| 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 | 176 | 674 | 237 | 190 | 451 | 192 | 198 | 306 | 194 | 199 | 181 | 325 | 3,323 | 0 | 3,323 | 168 | 3,491 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 43 | 50 | 48 | 48 | 50 | 49 | 51 | 46 | 50 | 52 | 45 | 60 | 592 | 0 | 592 | 294 | 886 |
| 15 | 642.1-8 Rental of Equipment | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 31 | 2 | 2 | 2 | 51 | 0 | 51 | 3 | 54 |
| 16 | 650.1-8 Transportation Expense | 812 | 190 | 683 | 800 | 535 | 274 | 1,372 | 386 | 436 | 392 | 519 | 341 | 6,740 | 0 | 6,740 | 335 | 7,075 |
| 17 | 656.1-8 Insurance - Vehicle | 129 | 154 | 145 | 147 | 152 | 149 | 157 | 141 | 152 | 157 | 136 | 182 | 1,801 | 0 | 1,801 | 305 | 2,107 |
| 18 | 657.1-8 Insurance - General Liability | 151 | 179 | 169 | 171 | 177 | 173 | 182 | 164 | 177 | 183 | 158 | 212 | 2,096 | 0 | 2,096 | 232 | 2,328 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 40 | 2,929 | 2,968 | 3,051 | 3,091 |
| 20 | 659.1-8 Insurance - Other | 88 | 105 | 99 | 100 | 104 | 102 | 107 | 96 | 104 | 107 | 93 | 124 | 1,227 | 0 | 1,227 | 51 | 1,279 |
| 21 | 660.1-8 Advertising Expense | 9 | 11 | 10 | 11 | 11 | 11 | 11 | 10 | 11 | 11 | 10 | 13 | 129 | 0 | 129 | 10 | 139 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,919 | 7,919 |
| 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 | 180 | 268 | 329 | 265 | 283 | 226 | 258 | 282 | 230 | 274 | 311 | 385 | 3,291 | 0 | 3,291 | 214 | 3,505 |
| 25 | 675.1-8 Miscellaneous Expenses | 1,161 | 1,377 | 1,301 | 1,318 | 1,365 | 1,336 | 1,404 | 1,268 | 1,363 | 1,412 | 1,220 | 1,632 | 16,155 | 0 | 16,155 | 1,081 | 17,236 |
| 26 | TOTAL WATER O&M EXPENSES | 13,090 | 13,304 | 14,929 | 16,484 | 17,537 | 15,194 | 18,580 | 17,062 | 15,218 | 17,191 | 15,993 | 23,050 | 197,623 | (7,523) | 190,100 | 28,430 | 226,053 |

| | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 88,342 | 6,685 | 95,027 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 27,272 | 6,957 | 34,229 |
| 31 | TOTAL WATER LABOR COSTS | 115,615 | 13,642 | 129,257 |

0154

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Sugar Mill Woods
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 | 1,960 | 1,011 | 1,972 | 3,618 | 3,549 | 2,839 | 3,751 | 4,417 | 2,795 | 3,172 | 3,202 | 5,369 | 37,652 | 0 | 37,652 | 1,883 | 39,535 |
| 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 | 762 | 316 | 742 | 889 | 867 | 751 | 955 | 1,386 | 733 | 798 | 863 | 815 | 9,876 | (2,707) | 7,169 | (2,446) | 7,429 |
| 4 610.1-6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 615.1-6 Purchased Power | 2,342 | 1,255 | 1,783 | 1,031 | 2,938 | 1,838 | 1,870 | 1,914 | 2,352 | 2,590 | 1,834 | 3,709 | 25,458 | 0 | 25,458 | 0 | 25,458 |
| 6 616.1-6 Fuel for Power Purchased | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 | 0 | 266 | 10 | 275 |
| 7 618.1-6 Chemicals | 264 | 25 | (25) | 504 | 0 | 0 | 272 | 41 | 0 | 255 | 0 | 137 | 1,474 | 0 | 1,474 | 54 | 1,527 |
| 8 620.1-6 Materials and Supplies | (469) | 1,245 | 968 | 1,182 | 577 | 1,171 | 1,491 | 492 | 389 | 983 | 1,346 | 1,769 | 11,145 | 0 | 11,145 | 405 | 11,549 |
| 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 | 69 | 547 | 117 | 69 | 325 | 69 | 69 | 189 | 69 | 69 | 69 | 175 | 1,840 | 0 | 1,840 | 67 | 1,906 |
| 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 | 29 | 0 | 0 | 0 | 29 | 0 | 29 | 1 | 30 |
| 16 650.1-6 Transportation Expense | 810 | 187 | 680 | 797 | 532 | 271 | 1,369 | 383 | 433 | 389 | 516 | 337 | 6,704 | 0 | 6,704 | 243 | 6,948 |
| 17 656.1-6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 657.1-6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 658.1-6 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,265 | 1,265 | 1,311 | 1,311 |
| 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 | 6,004 | 4,586 | 6,237 | 8,089 | 8,789 | 6,939 | 9,778 | 8,823 | 6,800 | 8,256 | 7,831 | 12,311 | 94,443 | (1,441) | 93,001 | 1,526 | 95,969 |

| 27 Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|
| 28 601.1-6 Salaries & Wages - Employees | 37,652 | 1,883 | 39,535 |
| 29 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 604.1-6 Employee Pensions & Benefits | 9,876 | (2,446) | 7,429 |
| 31 TOTAL WATER DIRECT LABOR COSTS | 47,528 | (564) | 46,964 |

0155

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

Company: SSU / Citrus / Sugar Mill Woods
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 | 695 | 1,033 | 1,270 | 1,024 | 1,094 | 872 | 997 | 1,089 | 887 | 1,058 | 1,199 | 1,488 | 12,706 | 0 | 12,706 | 1,980 | 14,686 |
| 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 | 199 | 296 | 364 | 293 | 314 | 250 | 286 | 312 | 254 | 303 | 344 | 426 | 3,641 | (1,222) | 2,419 | (1,021) | 2,620 |
| 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 | 55 | 55 |
| 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 | 7 | 10 | 12 | 10 | 11 | 8 | 10 | 10 | 9 | 10 | 12 | 14 | 122 | 0 | 122 | 210 | 332 |
| 9 631.7 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 634.7 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 |
| 14 641.7 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 650.7 Transportation Expense | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 20 | 0 | 20 | 81 | 101 |
| 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 | 427 | 427 | 454 | 454 |
| 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 | 180 | 268 | 329 | 265 | 283 | 226 | 258 | 282 | 230 | 274 | 311 | 385 | 3,291 | 0 | 3,291 | 214 | 3,505 |
| 25 675.7 Miscellaneous Expenses | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 24 | 0 | 24 | 76 | 100 |
| 26 TOTAL WATER CUSTOMER ACCOUNTS | 1,083 | 1,611 | 1,980 | 1,595 | 1,705 | 1,359 | 1,554 | 1,697 | 1,382 | 1,649 | 1,869 | 2,319 | 19,805 | (795) | 19,009 | 2,049 | 21,854 |

| 27 Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|
| 28 601.7 Salaries & Wages - Employees | 12,706 | 1,980 | 14,686 |
| 29 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 604.7 Employee Pensions & Benefits | 3,641 | (1,021) | 2,620 |
| 31 TOTAL WATER CUST ACCTS LABOR COSTS | 16,347 | 959 | 17,306 |

0156

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

**Company: SSU / Citrus / Sugar Mill Woods**
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 | 2,730 | 3,238 | 3,058 | 3,098 | 3,209 | 3,141 | 3,302 | 2,981 | 3,206 | 3,319 | 2,867 | 3,836 | 37,984 | 0 | 37,984 | 2,823 | 40,807 |
| 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 | 989 | 1,172 | 1,107 | 1,122 | 1,162 | 1,138 | 1,196 | 1,079 | 1,161 | 1,202 | 1,038 | 1,389 | 13,755 | (6,523) | 7,232 | 10,424 | 24,180 |
| 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 | 47 | 56 | 53 | 53 | 55 | 54 | 57 | 51 | 55 | 57 | 49 | 66 | 653 | 0 | 653 | 9 | 662 |
| 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 | 226 | 268 | 253 | 256 | 265 | 260 | 273 | 247 | 265 | 275 | 237 | 317 | 3,143 | 0 | 3,143 | 180 | 3,323 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 6 | 0 | 6 | 0 | 6 |
| 10 | 632.8 Contractual Services - Acct. | 220 | 260 | 246 | 249 | 258 | 253 | 266 | 240 | 258 | 267 | 231 | 308 | 3,054 | 0 | 3,054 | 129 | 3,183 |
| 11 | 633.8 Contractual Services - Legal | 89 | 106 | 100 | 101 | 105 | 103 | 108 | 97 | 105 | 109 | 94 | 125 | 1,242 | 0 | 1,242 | 76 | 1,318 |
| 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 | 107 | 126 | 119 | 121 | 125 | 123 | 129 | 116 | 125 | 130 | 112 | 150 | 1,483 | 0 | 1,483 | 101 | 1,584 |
| 14 | 641.8 Rental of Building/Real Prop. | 43 | 50 | 48 | 48 | 50 | 49 | 51 | 46 | 50 | 52 | 45 | 60 | 592 | 0 | 592 | 294 | 886 |
| 15 | 642.8 Rental of Equipment | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 0 | 22 | 2 | 24 |
| 16 | 650.8 Transportation Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 16 | 0 | 16 | 10 | 26 |
| 17 | 656.8 Insurance - Vehicle | 129 | 154 | 145 | 147 | 152 | 149 | 157 | 141 | 152 | 157 | 136 | 182 | 1,801 | 0 | 1,801 | 305 | 2,107 |
| 18 | 657.8 Insurance - General Liability | 151 | 179 | 169 | 171 | 177 | 173 | 182 | 164 | 177 | 183 | 158 | 212 | 2,096 | 0 | 2,096 | 232 | 2,328 |
| 19 | 658.8 Insurance - Workman's Comp. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 40 | 1,237 | 1,276 | 1,286 | 1,326 |
| 20 | 659.8 Insurance - Other | 88 | 105 | 99 | 100 | 104 | 102 | 107 | 96 | 104 | 107 | 93 | 124 | 1,227 | 0 | 1,227 | 51 | 1,279 |
| 21 | 660.8 Advertising Expense | 9 | 11 | 10 | 11 | 11 | 11 | 11 | 10 | 11 | 11 | 10 | 13 | 129 | 0 | 129 | 10 | 139 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,919 | 7,919 |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.8 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 Miscellaneous Expenses | 1,160 | 1,375 | 1,299 | 1,316 | 1,363 | 1,334 | 1,402 | 1,266 | 1,361 | 1,410 | 1,218 | 1,629 | 16,132 | 0 | 16,132 | 1,004 | 17,136 |
| 26 | **TOTAL WATER A&G EXPENSES** | 5,993 | 7,107 | 6,712 | 6,800 | 7,043 | 6,896 | 7,248 | 6,542 | 7,036 | 7,286 | 6,293 | 8,420 | 83,376 | (5,287) | 78,089 | 24,854 | 108,230 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.8 Salaries & Wages - Employees | 37,984 | 2,823 | 40,807 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 13,755 | 10,424 | 24,180 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 51,739 | 13,247 | 64,986 |

0157

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

**Company: SSU / Citrus / Sugar Mill Woods**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.1-8 Salaries & Wages - Employees | 88,342 | 0 | 88,342 | 88,342 | 0 | 0 | 923 | 1,472 | (236) | 90,502 | 4,525 | 0 | 6,685 | 95,027 |
| 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 | 27,272 | (10,452) | 16,820 | 27,272 | (10,452) | 0 | 245 | 191 | 0 | 17,256 | 626 | 16,347 | 6,957 | 34,229 |
| 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 | 26,111 | 0 | 26,111 | 26,111 | 0 | 0 | 9 | 55 | 0 | 26,175 | 0 | 0 | 64 | 26,175 |
| 6 616.1-8 Fuel for Power Purchased | 266 | 0 | 266 | 266 | 0 | 0 | 0 | 0 | 0 | 266 | 10 | 0 | 10 | 275 |
| 7 618.1-8 Chemicals | 1,474 | 0 | 1,474 | 1,474 | 0 | 0 | 0 | 0 | 0 | 1,474 | 54 | 0 | 54 | 1,527 |
| 8 620.1-8 Materials and Supplies | 14,409 | 0 | 14,409 | 14,409 | 0 | 0 | 42 | 220 | 0 | 14,671 | 533 | 0 | 794 | 15,203 |
| 9 631.1-8 Contractual Services - Engr. | 6 | 0 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 6 |
| 10 * 632.1-8 Contractual Services - Acct. | 3,054 | 0 | 3,054 | 3,054 | 0 | 0 | 17 | 0 | 0 | 3,071 | 111 | 0 | 129 | 3,183 |
| 11 633.1-8 Contractual Services - Legal | 1,242 | 0 | 1,242 | 1,242 | 0 | 0 | 30 | 0 | 0 | 1,272 | 46 | 0 | 76 | 1,318 |
| 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 | 3,323 | 0 | 3,323 | 3,323 | 0 | 0 | 46 | 0 | 0 | 3,369 | 122 | 0 | 168 | 3,491 |
| 14 641.1-8 Rental of Building/Real Prop. | 592 | 0 | 592 | 592 | 0 | 0 | 0 | 262 | 0 | 855 | 31 | 0 | 294 | 886 |
| 15 642.1-8 Rental of Equipment | 51 | 0 | 51 | 51 | 0 | 0 | 1 | 0 | 0 | 52 | 2 | 0 | 3 | 54 |
| 16 650.1-8 Transportation Expense | 6,740 | 0 | 6,740 | 6,740 | 0 | 0 | 9 | 78 | 0 | 6,827 | 248 | 0 | 335 | 7,075 |
| 17 656.1-8 Insurance - Vehicle | 1,801 | 0 | 1,801 | 1,801 | 0 | 0 | 48 | 184 | 0 | 2,033 | 74 | 0 | 305 | 2,107 |
| 18 657.1-8 Insurance - General Liability | 2,096 | 0 | 2,096 | 2,096 | 0 | 0 | 44 | 107 | 0 | 2,247 | 82 | 0 | 232 | 2,328 |
| 19 658.1-8 Insurance - Workman's Comp. | 40 | 2,929 | 2,968 | 40 | 2,929 | 0 | 0 | 14 | 0 | 2,982 | 108 | 0 | 3,051 | 3,091 |
| 20 659.1-8 Insurance - Other | 1,227 | 0 | 1,227 | 1,227 | 0 | 0 | 6 | 0 | 0 | 1,234 | 45 | 0 | 51 | 1,279 |
| 21 660.1-8 Advertising Expense | 129 | 0 | 129 | 129 | 0 | 0 | 5 | 0 | 0 | 134 | 5 | 0 | 10 | 139 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 7,919 | 0 | 0 | 0 | 7,919 | 0 | 0 | 7,919 | 7,919 |
| 23 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 670.1-8 Bad Debt Expense | 3,291 | 0 | 3,291 | 3,291 | 0 | 0 | 0 | 214 | 0 | 3,505 | 0 | 0 | 214 | 3,505 |
| 25 675.1-8 Miscellaneous Expenses | 16,155 | 0 | 16,155 | 16,155 | 0 | 0 | 262 | 215 | 0 | 16,632 | 604 | 0 | 1,081 | 17,236 |
| 26 TOTAL WATER O&M EXPENSES | 197,623 | (7,523) | 190,100 | 197,623 | (7,523) | 7,919 | 1,686 | 3,012 | (236) | 202,481 | 7,225 | 16,347 | 26,430 | 226,053 |

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 / Citrus / Sugar Mill Woods

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 | 37,652 | | 37,652 | 37,652 | | | | | | 37,652 | 1,883 | | 1,883 | 39,535 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 9,876 | (2,707) | 7,169 | 9,876 | (2,707) | | | | | 7,169 | 260 | | (2,446) | 7,429 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 25,458 | | 25,458 | 25,458 | | | | | | 25,458 | | | 0 | 25,458 |
| 6 616.1-6 Fuel for Power Purchased | 266 | | 266 | 266 | | | | | | 266 | 10 | | 10 | 275 |
| 7 618.1-6 Chemicals | 1,474 | | 1,474 | 1,474 | | | | | | 1,474 | 54 | | 54 | 1,527 |
| 8 620.1-6 Materials and Supplies | 11,145 | | 11,145 | 11,145 | | | | | | 11,145 | 405 | | 405 | 11,549 |
| 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 | 1,840 | | 1,840 | 1,840 | | | | | | 1,840 | 67 | | 67 | 1,908 |
| 14 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 29 | | 29 | 29 | | | | | | 29 | 1 | | 1 | 30 |
| 16 650.1-6 Transportation Expense | 6,704 | | 6,704 | 6,704 | | | | | | 6,704 | 243 | | 243 | 6,948 |
| 17 656.1-6 Insurance - Vehicle | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 18 657.1-6 Insurance - General Liability | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 19 658.1-6 Insurance - Workman's Comp. | 0 | 1,265 | 1,265 | 0 | 1,265 | | | | | 1,265 | 46 | | 1,311 | 1,311 |
| 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 | 94,443 | (1,441) | 93,001 | 94,443 | (1,441) | 0 | 0 | 0 | 0 | 93,001 | 2,966 | 0 | 1,526 | 95,966 |

*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 / Citrus / Sugar Mill Woods

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 | 12,706 | | 12,706 | 12,706 | | | | 1,404 | (123) | 13,987 | 699 | | 1,980 | 14,686 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 3,641 | (1,222) | 2,419 | 3,641 | (1,222) | | | 109 | | 2,528 | 92 | | (1,021) | 2,620 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 55 | | 55 | | | 55 | 55 |
| 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 | 122 | | 122 | 122 | | | | 198 | | 320 | 12 | | 210 | 332 |
| 9 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 11 633.7 Contractual Services - Legal | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 12 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.7 Contractual Services - Other | 1 | | 1 | 1 | | | | 0 | | 1 | 0 | | 0 | 1 |
| 14 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 15 642.7 Rental of Equipment | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 16 650.7 Transportation Expense | 20 | | 20 | 20 | | | | 78 | | 98 | 4 | | 81 | 101 |
| 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 | 427 | 427 | 0 | 427 | | | 11 | | 438 | 16 | | 454 | 454 |
| 20 659.7 Insurance - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 21 660.7 Advertising Expense | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 22 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 23 667.7 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 24 670.7 Bad Debt Expense | 3,291 | | 3,291 | 3,291 | | | | 214 | | 3,505 | | | 214 | 3,505 |
| 25 675.7 Miscellaneous Expenses | 24 | | 24 | 24 | | | | 73 | | 97 | 4 | | 78 | 100 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 19,805 | (795) | 19,009 | 19,805 | (795) | 0 | 0 | 2,142 | (123) | 21,028 | 826 | 0 | 2,049 | 21,854 |

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 / Citrus / Sugar Mill Woods

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 | 37,984 | | 37,984 | 37,984 | | | 923 | 68 | (112) | 38,863 | 1,943 | | 2,823 | 40,807 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 13,755 | (6,523) | 7,232 | 13,755 | (6,523) | | 245 | 82 | | 7,559 | 274 | 16,347 | 10,424 | 24,180 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 653 | | 653 | 653 | | | 9 | 0 | | 662 | | | 9 | 662 |
| 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 | 3,143 | | 3,143 | 3,143 | | | 42 | 22 | | 3,206 | 116 | | 180 | 3,323 |
| 9 631.8 Contractual Services - Engr. | 6 | | 6 | 6 | | | 0 | 0 | | 6 | 0 | | 0 | 6 |
| 10 632.8 Contractual Services - Acct. | 3,054 | | 3,054 | 3,054 | | | 17 | 0 | | 3,071 | 111 | | 129 | 3,183 |
| 11 633.8 Contractual Services - Legal | 1,242 | | 1,242 | 1,242 | | | 30 | 0 | | 1,272 | 46 | | 76 | 1,318 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 1,483 | | 1,483 | 1,483 | | | 46 | 0 | | 1,529 | 55 | | 101 | 1,584 |
| 14 641.8 Rental of Building/Real Prop. | 592 | | 592 | 592 | | | 0 | 262 | | 855 | 31 | | 294 | 886 |
| 15 642.8 Rental of Equipment | 22 | | 22 | 22 | | | 1 | 0 | | 23 | 1 | | 2 | 24 |
| 16 650.8 Transportation Expense | 16 | | 16 | 16 | | | 9 | 0 | | 25 | 1 | | 10 | 26 |
| 17 656.8 Insurance - Vehicle | 1,801 | | 1,801 | 1,801 | | | 48 | 184 | | 2,033 | 74 | | 305 | 2,107 |
| 18 657.8 Insurance - General Liability | 2,096 | | 2,096 | 2,096 | | | 44 | 107 | | 2,247 | 82 | | 232 | 2,328 |
| 19 658.8 Insurance - Workman's Comp. | 40 | 1,237 | 1,276 | 40 | 1,237 | | 0 | 3 | | 1,279 | 46 | | 1,286 | 1,326 |
| 20 659.8 Insurance - Other | 1,227 | | 1,227 | 1,227 | | | 6 | 0 | | 1,234 | 45 | | 51 | 1,279 |
| 21 660.8 Advertising Expense | 129 | | 129 | 129 | | | 5 | 0 | | 134 | 5 | | 10 | 139 |
| 22 666.8 Reg. Comm. Exp - Rate Case Amort. | 0 | | 0 | 0 | | 7,919 | 0 | 0 | | 7,919 | | | 7,919 | 7,919 |
| 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 | 16,132 | | 16,132 | 16,132 | | | 262 | 142 | | 16,536 | 600 | | 1,004 | 17,136 |
| 26 TOTAL WATER A&G EXPENSES | 83,376 | (5,287) | 78,089 | 83,376 | (5,287) | 7,919 | 1,886 | 870 | (112) | 88,452 | 3,432 | 16,347 | 24,854 | 108,230 |

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 / Citrus / Sugar Mill Woods**

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-S Salaries & Wages - Employees | 62,416 | | 88,342 | 25,926 | 41.54% | 77,476 | 10,866 | 14.02% |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 1,583 | | 0 | (1,583) | -100.00% | 1,965 | (1,965) | -100.00% |
| 3 | 604.1-S Employee Pensions & Benefits | 8,940 | | 16,820 | 7,880 | 88.15% | 11,097 | 5,723 | 51.57% |
| 4 | 610.1-S Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-S Purchased Power | 27,513 | | 26,111 | (1,402) | -5.10% | 34,152 | (8,041) | -23.54% |
| 6 | 616.1-S Fuel for Power Purchased | 219 | | 266 | 47 | 21.37% | 272 | (6) | -2.22% |
| 7 | 618.1-S Chemicals | 1,965 | | 1,474 | (491) | -24.99% | 2,439 | (965) | -39.57% |
| 8 | 620.1-S Materials and Supplies | 7,813 | | 14,409 | 6,596 | 84.43% | 9,698 | 4,711 | 48.58% |
| 9 | 631.1-S Contractual Services - Engr. | 38 | | 6 | (32) | -83.65% | 47 | (41) | -86.83% |
| 10 | 632.1-S Contractual Services - Acct. | 3,058 | | 3,054 | (4) | -0.12% | 3,796 | (742) | -19.54% |
| 11 | 633.1-S Contractual Services - Legal | 458 | | 1,242 | 784 | 171.16% | 569 | 673 | 118.45% |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 89 | | 0 | (89) | -100.00% | 110 | (110) | -100.00% |
| 13 | 635.1-S Contractual Services - Other | 3,112 | | 3,323 | 211 | 6.77% | 3,863 | (540) | -13.98% |
| 14 | 641.1-S Rental of Building/Real Prop. | 3,029 | | 592 | (2,437) | -80.45% | 3,760 | (3,168) | -84.25% |
| 15 | 642.1-S Rental of Equipment | 317 | | 51 | (266) | -83.85% | 393 | (342) | -86.99% |
| 16 | 650.1-S Transportation Expense | 7,829 | | 6,740 | (1,089) | -13.91% | 9,718 | (2,978) | -30.65% |
| 17 | 656.1-S Insurance - Vehicle | 2,853 | | 1,801 | (1,052) | -36.87% | 3,541 | (1,740) | -49.14% |
| 18 | 657.1-S Insurance - General Liability | 2,946 | | 2,096 | (850) | -28.84% | 3,657 | (1,561) | -42.68% |
| 19 | 658.1-S Insurance - Workman's Comp. | 2,829 | | 2,968 | 139 | 4.92% | 3,512 | (543) | -15.47% |
| 20 | 659.1-S Insurance - Other | 954 | | 1,227 | 273 | 28.67% | 1,184 | 43 | 3.66% |
| 21 | 660.1-S Advertising Expense | 75 | | 129 | 54 | 72.56% | 93 | 36 | 39.02% |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 45 | | 0 | (45) | -100.00% | 56 | (56) | -100.00% |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 8 | | 0 | (8) | -100.00% | 10 | (10) | -100.00% |
| 24 | 670.1-S Bad Debt Expense | 1,871 | | 3,291 | 1,420 | 75.92% | 2,322 | 969 | 41.72% |
| 25 | 675.1-S Miscellaneous Expenses | 25,681 | | 16,155 | (9,526) | -37.09% | 31,878 | (15,722) | -49.32% |
| 26 | **TOTAL WATER O&M EXPENSES** | 180,841 | | 190,100 | 24,459 | 14.77% | 205,609 | (15,509) | -7.54% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 180,988 | | 190,100 | 24,512 | 14.80% | 205,543 | (15,443) | -8.12% |
| 28 | **Average ERC's** | 3,797 | | 4,291 | 494 | 13.01% | | | |
| 29 | **Average Consumer Price Index - U** | 124.0 | | 136.2 | 12 | 9.84% | | | |
| 30 | | | | **Compounded Multiplier =** | | 24.13% | | | |

Notes:

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

Description of Calculation:

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

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

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

Company: SSU / Citrus / Sugar Mill Woods

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 | 21,034 | | 37,652 | 16,618 | 79.01% | 26,109 | 11,543 | 44.21% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | | | 7,169 | 7,169 | N.A. | 0 | 7,169 | N.A. |
| 4 | 610.1-6 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 26,667 | | 25,458 | (1,209) | -4.53% | 33,101 | (7,644) | -23.09% |
| 6 | 616.1-6 Fuel for Power Purchased | 219 | | 266 | 47 | 21.37% | 272 | (6) | -2.22% |
| 7 | 618.1-6 Chemicals | 1,965 | | 1,474 | (491) | -24.99% | 2,439 | (965) | -39.57% |
| 8 | 620.1-6 Materials and Supplies | 7,533 | | 11,145 | 3,612 | 47.94% | 9,351 | 1,794 | 19.18% |
| 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 | 856 | | 1,640 | 984 | 114.92% | 1,063 | 777 | 73.14% |
| 14 | 641.1-6 Rental of Building/Real Prop. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.1-6 Rental of Equipment | 152 | | 29 | (123) | -81.09% | 189 | (160) | -84.77% |
| 16 | 650.1-6 Transportation Expense | 7,320 | | 6,704 | (616) | -8.41% | 9,086 | (2,382) | -26.22% |
| 17 | 656.1-6 Insurance - Vehicle | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.1-6 Insurance - General Liability | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.1-6 Insurance - Workman's Comp. | | | 1,265 | 1,265 | N.A. | 0 | 1,265 | 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 | 123 | | 0 | (123) | -100.00% | 153 | (153) | -100.00% |
| 26 | **TOTAL WATER O&M EXPENSES** | **65,869** | | **93,001** | **27,132** | **41.19%** | **81,763** | **11,239** | **13.75%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **65,869** | | **93,001** | **27,132** | **41.19%** | **81,763** | **11,239** | **12.06%** |
| 28 | **Average ERC's** | **3,797** | | **4,291** | **494** | **13.01%** | | | |
| 29 | **Average Consumer Price Index - U** | **124.0** | | **136.2** | **12** | **9.84%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **24.13%** | | | |

Notes:

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

Description of Calculation:

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

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

Company: SSU / Citrus / Sugar Mill Woods

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 | 21,724 | | 12,706 | (9,018) | -41.51% | 26,966 | (14,260) | -52.88% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | | | 2,419 | 2,419 | N.A. | 0 | 2,419 | 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 | 101 | | 122 | 21 | 20.88% | 125 | (3) | -2.62% |
| 9 | 631.7 Contractual Services - Engr. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.7 Contractual Services - Acct. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.7 Contractual Services - Legal | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 12 | 634.7 Contractual Services - Mgmt. Fees | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | | | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | | | 20 | 20 | N.A. | 0 | 20 | 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. | | | 427 | 427 | N.A. | 0 | 427 | N.A. |
| 20 | 659.7 Insurance - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.7 Advertising Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.7 Reg. Comm. Exp. - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.7 Bad Debt Expense | 1,871 | | 3,291 | 1,420 | 75.92% | 2,322 | 969 | 41.72% |
| 25 | 675.7 Miscellaneous Expenses | 276 | | 24 | (252) | -91.45% | 343 | (319) | -93.11% |
| 26 | **TOTAL WATER O&M EXPENSES** | **23,972** | | **19,009** | **(4,963)** | **-20.70%** | **29,756** | **(10,747)** | **-36.12%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **23,972** | | **19,009** | **(4,963)** | **-20.70%** | **29,756** | **(10,747)** | **-56.53%** |
| 28 | **Average ERC's** | **3,797** | | **4,291** | **494** | **13.01%** | | | |
| 29 | **Average Consumer Price Index - U** | **124.0** | | **136.2** | **12** | **9.84%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **24.13%** | | | |

Notes:

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

Description of Calculation:

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

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

Company: SSU / Citrus / Sugar Mill Woods

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 | 19,658 | | 37,964 | 18,326 | 93.22% | 24,401 | 13,563 | 55.66% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 1,583 | | 0 | (1,583) | -100.00% | 1,965 | (1,965) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 8,940 | | 7,232 | (1,708) | -19.10% | 11,097 | (3,865) | -34.83% |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 846 | | 653 | (193) | -22.80% | 1,050 | (397) | -37.81% |
| 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 | 179 | | 3,143 | 2,964 | 1655.74% | 222 | 2,921 | 1314.45% |
| 9 | 631.8 Contractual Services - Engr. | 38 | | 6 | (32) | -83.65% | 47 | (41) | -86.83% |
| 10 | 632.8 Contractual Services - Acct. | 3,058 | | 3,054 | (4) | -0.12% | 3,796 | (742) | -19.54% |
| 11 | 633.8 Contractual Services - Legal | 458 | | 1,242 | 784 | 171.16% | 569 | 673 | 118.45% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 89 | | 0 | (89) | -100.00% | 110 | (110) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 2,256 | | 1,483 | (773) | -34.28% | 2,800 | (1,318) | -47.06% |
| 14 | 641.8 Rental of Building/Real Prop. | 3,029 | | 592 | (2,437) | -80.45% | 3,760 | (3,168) | -84.25% |
| 15 | 642.8 Rental of Equipment | 165 | | 22 | (143) | -86.39% | 205 | (182) | -89.03% |
| 16 | 650.8 Transportation Expense | 509 | | 16 | (493) | -96.89% | 632 | (616) | -97.50% |
| 17 | 656.8 Insurance - Vehicle | 2,853 | | 1,801 | (1,052) | -36.87% | 3,541 | (1,740) | -49.14% |
| 18 | 657.8 Insurance - General Liability | 2,946 | | 2,096 | (850) | -28.84% | 3,657 | (1,561) | -42.68% |
| 19 | 658.8 Insurance - Workman's Comp. | 2,829 | | 1,276 | (1,553) | -54.89% | 3,512 | (2,235) | -63.66% |
| 20 | 659.8 Insurance - Other | 954 | | 1,227 | 273 | 28.67% | 1,184 | 43 | 3.66% |
| 21 | 660.8 Advertising Expense | 75 | | 129 | 54 | 72.56% | 93 | 36 | 39.02% |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 45 | | 0 | (45) | -100.00% | 56 | (56) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 8 | | 0 | (8) | -100.00% | 10 | (10) | -100.00% |
| 24 | 670.8 Bad Debt Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 25,282 | | 16,132 | (9,150) | -36.19% | 31,382 | (15,251) | -48.60% |
| 26 | **TOTAL WATER O&M EXPENSES** | **75,800** | | **78,089** | **2,289** | **3.02%** | **94,090** | **(16,000)** | **-17.01%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **75,747** | | **78,089** | **2,342** | **3.09%** | **94,024** | **(15,935)** | **-20.41%** |
| 28 | **Average ERC's** | **3,797** | | **4,291** | **494** | **13.01%** | | | |
| 29 | **Average Consumer Price Index - U** | **124.0** | | **136.2** | **12** | **9.84%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **24.13%** | | | |

Notes:

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

Description of Calculation:

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

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

Company: SSU / Citrus / Sugar Mill Woods
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 | 10,866 | 14.02% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (1,965) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 5,723 | 51.57% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (8,041) | -23.54% | |
| 6 | 616.1-S Fuel for Power Purchased | (6) | -2.22% | |
| 7 | 618.1-S Chemicals | (965) | -39.57% | |
| 8 | 620.1-S Materials and Supplies | 4,711 | 46.58% | |
| 9 | 631.1-S Contractual Services - Engr. | (41) | -86.93% | |
| 10 | 632.1-S Contractual Services - Acct. | (742) | -19.54% | |
| 11 | 633.1-S Contractual Services - Legal | 673 | 118.45% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (110) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | (540) | -13.98% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (3,168) | -84.25% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | (342) | -86.99% | |
| 16 | 650.1-S Transportation Expense | (2,978) | -30.65% | |
| 17 | 656.1-S Insurance - Vehicle | (1,740) | -49.14% | |
| 18 | 657.1-S Insurance - General Liability | (1,561) | -42.68% | |
| 19 | 658.1-S Insurance - Workman's Comp. | (543) | -15.47% | |
| 20 | 659.1-S Insurance - Other | 43 | 3.86% | |
| 21 | 660.1-S Advertising Expense | 36 | 39.02% | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (56) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | (10) | -100.00% | |
| 24 | 670.1-S Bad Debt Expense | 969 | 41.72% | |
| 25 | 675.1-S Miscellaneous Expenses | (15,722) | -49.32% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | (15,509) | -7.54% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Citrus / Sugar Mill Woods**

**FPSC**

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

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

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

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

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

## ANALYSIS OF RATE CASE EXPENSE - 1991

**Company: SSU / Citrus / Sugar Mill Woods**

**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<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $31,675 |
| Total Projected Rate Case Expense | 1,772,200 | 31,675 |
| **Annual Amortization Over 4 Years** | **$443,050** | **$7,919** |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101,044 | 1,806 |
| % of Total | 100% | 1.7873% |

(A detailed allocation schedule is contained in Volume I of the MFR's)

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

**Company: SSU / Citrus / Sugar Mill Woods**

**FPSC**

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

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

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

| (1) | (2) | (3) | (4) |
|---|---|---|---|

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

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

## ALLOCATION OF EXPENSES - 1991

**Company: SSU / Citrus / Sugar Mill Woods**

FPSC

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

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

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

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

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

**A-SCHEDULES (RATE BASE):**

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

**B-SCHEDULES (INCOME STATEMENT):**

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

## NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Sugar Mill Woods

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 | 144 | 40 | 2.50% | 4 | 0 | 4 |
| 4 | 339.1 Other Plant & Misc. | 977 | 25 | 4.00% | 39 | 0 | 39 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 205,019 | 33 | 3.03% | 6,213 | 0 | 6,213 |
| 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 | 195,159 | 30 | 3.33% | 6,505 | 0 | 6,505 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 679,308 | 35 | 2.86% | 19,409 | 0 | 19,409 |
| 13 | 310.2 Power Generation Eq. | 30,754 | 20 | 5.00% | 1,538 | 0 | 1,538 |
| 14 | 311.2 Pumping Equipment | 284,102 | 20 | 5.00% | 14,205 | 0 | 14,205 |
| 15 | 339.2 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 33 | 3.03% | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Eq. | 156,903 | 22 | 4.55% | 7,132 | 0 | 7,132 |
| 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 | 51,872 | 37 | 2.70% | 1,402 | 0 | 1,402 |
| 25 | 331.4 Transm. & Distribution | 4,053,538 | 43 | 2.33% | 94,268 | 0 | 94,268 |
| 26 | 333.4 Services | 8,574 | 40 | 2.50% | 214 | 0 | 214 |
| 27 | 334.4 Meters & Meter Insallation | 188,315 | 20 | 5.00% | 9,416 | 0 | 9,416 |
| 28 | 335.4 Hydrants | 920 | 45 | 2.22% | 20 | 0 | 20 |
| 29 | 339.4 Other Plant & Misc. | 30,446 | 25 | 4.00% | 1,218 | 0 | 1,218 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 9,486 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 47,105 | 40 | 2.50% | 1,178 | 0 | 1,178 |
| 33 | 340.5 Office Furniture & Equipment | 24,169 | 15 | 6.67% | 1,611 | 0 | 1,611 |
| 34 | 340.51 Computer Equipment | 37,340 | 6 | 16.67% | 6,223 | 0 | 6,223 |
| 35 | 341.5 Transportation Equipment | 32,099 | 6 | 16.67% | 5,350 | 0 | 5,350 |
| 36 | 342.5 Stores Equipment | 262 | 18 | 5.56% | 15 | 0 | 15 |
| 37 | 343.5 Tools, Shop & Garage | 12,163 | 16 | 6.25% | 760 | 0 | 760 |
| 38 | 344.5 Laboratory Equipment | 2,694 | 15 | 6.67% | 180 | 0 | 180 |
| 39 | 345.5 Power Operated Equipment | 15,856 | 12 | 8.33% | 1,321 | 0 | 1,321 |
| 40 | 346.5 Communication Equipment | 5,003 | 10 | 10.00% | 500 | 0 | 500 |
| 41 | 347.5 Miscellaneous Equipment | 1,696 | 15 | 6.67% | 113 | 0 | 113 |
| 42 | 348.5 Other Tangible Plant | 1,325 | 10 | 10.00% | 133 | 0 | 133 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 1,121 | | 3.81% | 43 | 0 | 43 |
| 45 | **SUPPLY & PUMPING** | 1,394,342 | | 3.43% | 47,870 | 0 | 47,870 |
| 46 | **WATER TREATMENT PLANT** | 156,903 | | 4.55% | 7,132 | 0 | 7,132 |
| 47 | **TRANSM. & DISTRIBUTION** | 4,333,666 | | 2.46% | 106,539 | 0 | 106,539 |
| 48 | **GENERAL PLANT** | 189,198 | | 9.19% | 17,384 | 0 | 17,384 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 6,075,230 | | 2.95% | 178,966 | 0 | 178,966 |
| 52 | **AMORTIZATION OF CIAC** | | | | (51,254) | 13,629 | (37,625) |
| 53 | **NON-USED AND USEFUL** | | | | (47,590) | 0 | (47,590) |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 80,122 | 13,629 | 93,752 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Sugar Mill Woods

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 | 70,445 | 3.52% | 2,479 | (659) | 1,819 |
| 2 Line/Main Extension Fees | 358,074 | 2.34% | 8,372 | (2,226) | 6,146 |
| 3 Meter Installation Fees | 93,087 | 5.00% | 4,654 | (1,238) | 3,417 |
| 4 Contributed Lines | 1,527,874 | 2.34% | 35,722 | (9,499) | 26,223 |
| 5 Cont. Prty. Other Than Lines | 268 | 2.74% | 7 | (2) | 5 |
| 6 Service Installation Fees | 801 | 2.50% | 20 | (5) | 15 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 2,050,550 | | 51,254 | (13,629) | 37,625 |

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)
3. Adjusted to remove Non-Used and Useful CIAC. A composite rate for Non-Used and Useful Depreciation Expense of 26.59% (Calculated in Scedule B-13 page 4 of 4) is applied to all CIAC Balance in order to determine the estimated Non-Used and Useful portion.

## NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

**Company: SSU / Citrus / Sugar Mill Woods**

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 | 205,019 | 6,213 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 0 | 0 | N.A. |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 195,159 | 6,505 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 679,308 | 19,409 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 30,754 | 1,538 | 5.00% |
| 9 | 311.2 Pumping Equipment | 284,102 | 14,205 | 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. | 156,903 | 7,132 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservlors | 51,872 | 1,402 | 2.70% |
| 15 | **COMPOSITE RATE** | 1,603,118 | 56,404 | **3.52%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 0 | 0 | N.A. |
| 18 | 331.4 Transm. & Distribution | 4,053,538 | 94,268 | 2.33% |
| 19 | 335.4 Hydrants | 920 | 20 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 30,446 | 1,218 | 4.00% |
| 21 | **COMPOSITE RATE** | 4,084,904 | 95,507 | **2.34%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 188,315 | 9,416 | 5.00% |
| 24 | **COMPOSITE RATE** | 188,315 | 9,416 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 8,574 | 214 | 2.50% |
| 27 | **COMPOSITE RATE** | 8,574 | 214 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 1,603,118 | 56,404 | 3.52% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 4,084,904 | 95,507 | 2.34% |
| 31 | Meter Installation Fees (Line 24) | 188,315 | 9,416 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 8,574 | 214 | 2.50% |
| 33 | *COMPOSITE RATE* | *5,884,911* | *161,540* | *2.74%* |

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

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

Company: SSU / Citrus / Sugar Mill Woods
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 | 4 | 0 | 4 | 0.00% | 0 |
| 4 339.1 Other Plant & Misc. | 39 | 0 | 39 | 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 | 6,213 | 0 | 6,213 | 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 | 6,505 | 0 | 6,505 | 0.00% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0.00% | 0 |
| 12 309.2 Supply Mains | 19,409 | 0 | 19,409 | 0.00% | 0 |
| 13 310.2 Power Generation Eq. | 1,538 | 0 | 1,538 | 0.00% | 0 |
| 14 311.2 Pumping Equipment | 14,205 | 0 | 14,205 | 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. | 7,132 | 0 | 7,132 | 0.00% | 0 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0.00% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 330.4 Distr. Reservoirs | 1,402 | 0 | 1,402 | 32.50% | 456 |
| 25 331.4 Transm. & Distribution | 94,268 | 0 | 94,268 | 50.00% | 47,134 |
| 26 333.4 Services | 214 | 0 | 214 | 0.00% | 0 |
| 27 334.4 Meters & Meter Insallation | 9,416 | 0 | 9,416 | 0.00% | 0 |
| 28 335.4 Hydrants | 20 | 0 | 20 | 0.00% | 0 |
| 29 339.4 Other Plant & Misc. | 1,218 | 0 | 1,218 | 0.00% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 304.5 Structures & Improvements | 1,178 | 0 | 1,178 | 0.00% | 0 |
| 33 340.5 Office Furniture & Equipment | 1,611 | 0 | 1,611 | 0.00% | 0 |
| 34 340.51 Computer Equipment | 6,223 | 0 | 6,223 | 0.00% | 0 |
| 35 341.5 Transportation Equipment | 5,350 | 0 | 5,350 | 0.00% | 0 |
| 36 342.5 Stores Equipment | 15 | 0 | 15 | 0.00% | 0 |
| 37 343.5 Tools, Shop & Garage | 760 | 0 | 760 | 0.00% | 0 |
| 38 344.5 Laboratory Equipment | 180 | 0 | 180 | 0.00% | 0 |
| 39 345.5 Power Operated Equipment | 1,321 | 0 | 1,321 | 0.00% | 0 |
| 40 346.5 Communication Equipment | 500 | 0 | 500 | 0.00% | 0 |
| 41 347.5 Miscellaneous Equipment | 113 | 0 | 113 | 0.00% | 0 |
| 42 348.5 Other Tangible Plant | 133 | 0 | 133 | 0.00% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 43 | 0 | 43 | | 0 |
| 45 **SUPPLY & PUMPING** | 47,870 | 0 | 47,870 | | 0 |
| 46 **WATER TREATMENT PLANT** | 7,132 | 0 | 7,132 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 106,539 | 0 | 106,539 | | 47,590 |
| 48 **GENERAL PLANT** | 17,384 | 0 | 17,384 | | 0 |
| 49 | | | | | |
| 51 **TOTAL** | **178,966** | **0** | **178,966** | | **47,590** |
| 52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | **26.59%** | |

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

**Present Income - Interim / Final**

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | **1991 TAXES OTHER THAN INCOME** | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs) INTERIM:** | 12,906 | 5,004 | 17,910 | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | 12,906 | 5,026 | 17,932 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 7,624 | 7,624 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 7,624 | 7,624 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 71,953 | 0 | 71,953 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 71,953 | 0 | 71,953 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 84,859 | 12,628 | 97,487 | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | 84,859 | 12,650 | 97,509 | | B-1 (W) |

Notes:

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

## SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

**Company: SSU / Citrus / Sugar Mill Woods**
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 | 286,791 | 111,203 | 397,994 | 286,791 | 111,688 | 398,479 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 197,623 | (7,523) | 190,100 | 197,623 | 28,430 | 226,053 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 80,122 | 13,629 | 93,752 | 80,122 | 13,629 | 93,752 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 84,859 | 12,650 | 97,509 | 84,859 | 12,650 | 97,509 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 362,604 | 18,756 | 381,360 | 362,604 | 54,709 | 417,313 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | (75,814) | 92,447 | 16,634 | (75,814) | 56,979 | (18,834) | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | (75,814) | 92,447 | 16,634 | (75,814) | 56,979 | (18,834) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 825,243 | 936,790 | 1,762,032 | 825,243 | 941,284 | 1,766,526 | 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 | 47,864 | 54,334 | 102,198 | 47,864 | 54,594 | 102,459 | - | - |
| 17 Total Taxable Income | (123,678) | 38,114 | (85,564) | (123,678) | 2,385 | (121,293) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | (46,540) | 14,342 | (32,198) | (46,540) | 897 | (45,643) | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 6,282 | 0 | 6,282 | 6,282 | 0 | 6,282 | C-9 (W) | - |
| 22 Investment Tax Credit | 1,249 | 0 | 1,249 | 1,249 | 0 | 1,249 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | (54,071) | 14,342 | (39,729) | (54,071) | 897 | (53,174) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

**Company: SSU / Citrus / Sugar Mill Woods**

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. (%) | 26.59% | 0.00% | 26.59% | B-13 (W) | |
| 3 **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Sunny Hills Utilities - 28001

## Washington County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | **AVERAGE 1991 RATE BASE (FINAL)** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 | Utility Plant in Service | 1,397,142 | 49,648 | 1,446,790 | A-5 (W) |
| 2 | Utility Land & Land Rights | 225,816 | (179,620) | 46,196 | A-5 (W) |
| 3 | Non-Used & Useful | (639,344) | 0 | (639,344) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (446,012) | (445) | (446,457) | A-9 (W) |
| 6 | CIAC | (111,871) | 0 | (111,871) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 19,526 | 0 | 19,526 | A-14 (W) |
| 8 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 9 | Accum. Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 10 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 | Deferred Tax | (8,143) | 0 | (8,143) | C-7 (W) |
| 12 | Working Capital Allowance | 9,370 | 926 | 10,296 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | **446,484** | **(129,490)** | **316,993** | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | **AVERAGE 1991 RATE BASE (INTERIM)** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 | Utility Plant in Service | 1,397,142 | 49,648 | 1,446,790 | A-5 (W) |
| 2 | Utility Land & Land Rights | 225,816 | (179,620) | 46,196 | A-5 (W) |
| 3 | Non-Used & Useful | (639,344) | 0 | (639,344) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (446,012) | (445) | (446,457) | A-9 (W) |
| 6 | CIAC | (111,871) | 0 | (111,871) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 19,526 | 0 | 19,526 | A-14 (W) |
| 8 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 9 | *Accum. Amort. of Acq. Adjust.* | 0 | 0 | 0 | A-20 (W) |
| 10 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 | Deferred Tax | (8,143) | 0 | (8,143) | C-7 (W) |
| 12 | Working Capital Allowance | 9,370 | (244) | 9,126 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | **446,484** | **(130,661)** | **315,823** | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Washington / Sunny Hills 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. | 22,670 | 22,670 | 22,670 | A-5 (W) |
| 3 | | | | | |
| 4 | 2. To include Plant Held For Future Use additions. | 0 | 53,956 | 26,978 | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | **22,670** | **76,626** | **49,648** | |
| 8 | **B. UTILITY LAND & LAND RIGHTS (Interim / Final):** | | | | |
| 9 | 1. To adjust out Land Held For Future Use. | (179,620) | (179,620) | (179,620) | A-5 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | **(179,620)** | **(179,620)** | **(179,620)** | |
| 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. | 80 | 80 | 80 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (1,049) | (525) | |
| 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 | | 80 | (969) | (445) | |
| 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 / Washington / Sunny Hills 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). | (244) | (244) | (244) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (244) | (244) | (244) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 926 | 926 | 926 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 926 | 926 | 926 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (157,114) | (104,208) | (130,661) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (155,944) | (103,037) | (129,490) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 3
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 ##### ENDED 12/31/70** | **0** |
| 2 | **BALANCE ENDED 12/31/70** | ***0*** |
| 3 | 1971 Additions | 183,253 |
| 4 | 1971 Retirements | 0 |
| 5 | 1971 Adjustments | 0 |
| 6 | 1971 Net Additions | 183,253 |
| 7 | **12/31/71 BALANCE** | 183,253 |
| 8 | 1972 Additions | 41,403 |
| 9 | 1972 Retirements | 0 |
| 10 | 1972 Adjustments | 0 |
| 11 | 1972 Net Additions | 41,403 |
| 12 | **12/31/72 BALANCE** | 224,656 |
| 13 | 1973 Additions | 244,654 |
| 14 | 1973 Retirements | 0 |
| 15 | 1973 Adjustments | 0 |
| 16 | 1973 Net Additions | 244,654 |
| 17 | **12/31/73 BALANCE** | 469,310 |
| 18 | 1974 Additions | 182,617 |
| 19 | 1974 Retirements | 0 |
| 20 | 1974 Adjustments | 0 |
| 21 | 1974 Net Additions | 182,617 |
| 22 | **12/31/74 BALANCE** | 651,927 |
| 23 | 1975 Additions | 227,575 |
| 24 | 1975 Retirements | 0 |
| 25 | 1975 Adjustments | 0 |
| 26 | 1975 Net Additions | 227,575 |
| 27 | **12/31/75 BALANCE** | 879,502 |
| 28 | 1976 Additions | 5,090 |
| 29 | 1976 Retirements | 0 |
| 30 | 1976 Adjustments | 0 |
| 31 | 1976 Net Additions | 5,090 |
| 32 | **12/31/76 BALANCE** | 884,592 |
| 33 | 1977 Additions | 0 |
| 34 | 1977 Retirements | 0 |
| 35 | 1977 Adjustments | 0 |
| 36 | 1977 Net Additions | 0 |
| 37 | **12/31/77 BALANCE** | 884,592 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3
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 12/31/70** | 0 |
| 2 | **BALANCE ENDED 12/31/77** | 884,592 |
| 3 | 1978 Additions | 8,135 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 8,135 |
| 7 | **12/31/78 BALANCE** | 892,727 |
| 8 | 1979 Additions | 1,687 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 1,687 |
| 12 | **12/31/79 BALANCE** | 894,414 |
| 13 | 1980 Additions | 1,965 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 1,965 |
| 17 | **12/31/80 BALANCE** | 896,379 |
| 18 | 1981 Additions | 254,238 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 254,238 |
| 22 | **12/31/81 BALANCE** | 1,150,617 |
| 23 | 1982 Additions | 1,703 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 1,703 |
| 27 | **12/31/82 BALANCE** | 1,152,320 |
| 28 | 1983 Additions | 21,966 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 21,966 |
| 32 | **12/31/83 BALANCE** | 1,174,286 |
| 33 | 1984 Additions | 21,590 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 21,590 |
| 37 | **12/31/84 BALANCE** | 1,195,876 |
| 38 | 1985 Additions | 146,696 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 146,696 |
| 42 | **12/31/85 BALANCE** | 1,342,572 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3 of 3
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** | 1,342,572 |
| 2 | 1986 Additions | 19,866 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 19,866 |
| 6 | **12/31/86 BALANCE** | 1,362,438 |
| 7 | 1987 Additions | 33,310 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 33,310 |
| 11 | **12/31/87 BALANCE** | 1,395,748 |
| 12 | 1988 Additions | 4,255 |
| 13 | 1988 Retirements | 1,118 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 3,137 |
| 16 | **12/31/88 BALANCE** | 1,398,885 |
| 17 | 1989 Additions | 219,068 |
| 18 | 1989 Retirements | 6,016 |
| 19 | 1989 Common Plant Allo. | 72,045 |
| 20 | 1989 Net Additions | 285,097 |
| 21 | **12/31/89 BALANCE** | 1,683,982 |
| 22 | 1990 Additions (A/C 101) | (17,618) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 18,446 |
| 26 | 1990 Net Additions | 828 |
| 27 | **12/31/90 BALANCE** | 1,684,810 |
| 28 | 1990 General Plant Reallocation Adjustments * | (55,569) |
| 29 | **12/31/90 ADJUSTED BALANCE** | 1,629,241 |
| 30 | 1991 Additions (A/C 101) | (12,566) |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (102,994) |
| 34 | 1991 Net Additions | (115,560) |
| 35 | **12/31/91 BALANCE** | 1,513,680 |

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

1989 Common Plant allocated on the basis of plant in service.

| | | |
|---|---|---|
| Water | 74.25% | 70,080 |
| Sewer | 25.25% | 23,673 |
| | | 93,753 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Washington / Sunny Hills 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 | (22,669) | 0 | 0 | (22,669) | 22,670 | 22,670 | 1 | (22,669) | 22,670 | 1 |
| 3 | 302.1 Franchises | 4,608 | 504 | 0 | 5,112 | 0 | 0 | 5,112 | 4,860 | 0 | 4,860 |
| 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 | 40,482 | (29,703) | 0 | 10,779 | 0 | 0 | 10,779 | 25,631 | 0 | 25,631 |
| 7 | 304.2 Structures & Improvements | 22,101 | 0 | 0 | 22,101 | 0 | 0 | 22,101 | 22,101 | 0 | 22,101 |
| 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 | 54,948 | 0 | 0 | 54,948 | 0 | 0 | 54,948 | 54,948 | 0 | 54,948 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 6,347 | 0 | 0 | 6,347 | 0 | 0 | 6,347 | 6,347 | 0 | 6,347 |
| 13 | 310.2 Power Generation Eq. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 130,511 | 122 | 0 | 130,633 | 0 | 0 | 130,633 | 130,572 | 0 | 130,572 |
| 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 | 198,000 | 0 | 0 | 198,000 | (179,620) | (179,620) | 18,380 | 198,000 | (179,620) | 18,380 |
| 18 | 304.3 Structures & Improvements | 30,133 | 0 | 0 | 30,133 | 0 | 0 | 30,133 | 30,133 | 0 | 30,133 |
| 19 | 320.3 Water Treatment Eq. | 88,779 | 610 | 0 | 89,389 | 0 | 0 | 89,389 | 89,084 | 0 | 89,084 |
| 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 | 69,630 | 0 | 0 | 69,630 | 0 | 0 | 69,630 | 69,630 | 0 | 69,630 |
| 25 | 331.4 Transm. & Distribution | 832,276 | 0 | 0 | 832,276 | 0 | 53,956 | 886,232 | 832,276 | 26,978 | 859,254 |
| 26 | 333.4 Services | 81,779 | 2,576 | 0 | 84,354 | 0 | 0 | 84,354 | 83,067 | 0 | 83,067 |
| 27 | 334.4 Meters & Meter Insallation | 50,628 | 9,987 | 0 | 60,615 | 0 | 0 | 60,615 | 55,622 | 0 | 55,622 |
| 28 | 335.4 Hydrants | (224) | 0 | 0 | (224) | 0 | 0 | (224) | (224) | 0 | (224) |
| 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 | 2,222 | (74) | 0 | 2,148 | 0 | 0 | 2,148 | 2,185 | 0 | 2,185 |
| 32 | 304.5 Structures & Improvements | 10,718 | 265 | 0 | 10,983 | 0 | 0 | 10,983 | 10,850 | 0 | 10,850 |
| 33 | 340.5 Office Furniture & Equipme | 5,522 | 90 | 0 | 5,612 | 0 | 0 | 5,612 | 5,567 | 0 | 5,567 |
| 34 | 340.51 Computer Equipment | 7,280 | 2,642 | 0 | 9,922 | 0 | 0 | 9,922 | 8,601 | 0 | 8,601 |
| 35 | 341.5 Transportation Equipment | 7,119 | 549 | 0 | 7,668 | 0 | 0 | 7,668 | 7,394 | 0 | 7,394 |
| 36 | 342.5 Stores Equipment | 54 | 13 | 0 | 67 | 0 | 0 | 67 | 60 | 0 | 60 |
| 37 | 343.5 Tools, Shop & Garage | 2,828 | (52) | 0 | 2,775 | 0 | 0 | 2,775 | 2,802 | 0 | 2,802 |
| 38 | 344.5 Laboratory Equipment | 599 | 42 | 0 | 642 | 0 | 0 | 642 | 621 | 0 | 621 |
| 39 | 345.5 Power Operated Equipment | 3,817 | (329) | 0 | 3,488 | 0 | 0 | 3,488 | 3,652 | 0 | 3,652 |
| 40 | 346.5 Communication Equipment | 1,109 | 87 | 0 | 1,196 | 0 | 0 | 1,196 | 1,152 | 0 | 1,152 |
| 41 | 347.5 Miscellaneous Equipment | 346 | 89 | 0 | 435 | 0 | 0 | 435 | 391 | 0 | 391 |
| 42 | 348.5 Other Tangible Plant | 298 | 15 | 0 | 313 | 0 | 0 | 313 | 305 | 0 | 305 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | (18,061) | 504 | 0 | (17,557) | 22,670 | 22,670 | 5,113 | (17,809) | 22,670 | 4,861 |
| 45 | **SUPPLY & PUMPING** | 254,389 | (29,581) | 0 | 224,808 | 0 | 0 | 224,808 | 239,599 | 0 | 239,599 |
| 46 | **WATER TREATMENT PLANT** | 316,912 | 610 | 0 | 317,522 | (179,620) | (179,620) | 137,902 | 317,217 | (179,620) | 137,597 |
| 47 | **TRANSM. & DISTRIBUTION** | 1,034,089 | 12,563 | 0 | 1,046,652 | 0 | 53,956 | 1,100,607 | 1,040,370 | 26,978 | 1,067,348 |
| 48 | **GENERAL PLANT** | 41,912 | 3,337 | 0 | 45,249 | 0 | 0 | 45,249 | 43,580 | 0 | 43,580 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 1,629,241 | (12,566) | 0 | 1,616,675 | (156,950) | (102,994) | 1,513,680 | 1,622,958 | (129,972) | 1,492,986 |
| 51 | **LAND & LAND RIGHTS** | 240,704 | (29,777) | 0 | 210,927 | (179,620) | (179,620) | 31,307 | 225,816 | (179,620) | 46,196 |
| 52 | **TOTAL PIS LESS LAND** | 1,388,537 | 17,211 | 0 | 1,405,748 | 22,670 | 76,626 | 1,482,373 | 1,397,142 | 49,648 | 1,446,790 |

*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 / Washington / Sunny Hills 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)

| Line No. | Account No. and Name | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|---|
| | | AVERAGE 1991 INVESTED PLANT IN SERVICE | | | | | 1991 NON-USED & USEFUL | |
| | | 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 | 1 | 0 | 0 | 1 | | 0% | 0 |
| 3 | 302.1 Franchises | 4,860 | 0 | 0 | 4,860 | | 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 | 25,631 | 0 | 0 | 25,631 | | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 22,101 | 0 | 0 | 22,101 | | 29% | 6,409 |
| 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 | 54,948 | 0 | 0 | 54,948 | | 29% | 15,935 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | | 0% | 0 |
| 12 | 309.2 Supply Mains | 6,347 | 0 | 0 | 6,347 | | 29% | 1,841 |
| 13 | 310.2 Power Generation Eq. | 0 | 0 | 0 | 0 | | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 130,572 | 0 | 0 | 130,572 | | 29% | 37,866 |
| 15 | 339.2 Other Plant & Misc. | 0 | 0 | 0 | 0 | | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | |
| 17 | 303.3 Land & Land Rights | 18,380 | 0 | 0 | 18,380 | | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 30,133 | 0 | 0 | 30,133 | | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 89,084 | 0 | 0 | 89,084 | | 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 | 69,630 | 0 | 0 | 69,630 | | 7% | 5,100 |
| 25 | 331.4 Transm. & Distribution | 859,254 | 59,133 | 0 | 800,121 | | 89% | 712,107 |
| 26 | 333.4 Services | 83,067 | 0 | 0 | 83,067 | | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 55,622 | 0 | 0 | 55,622 | | 0% | 0 |
| 28 | 335.4 Hydrants | (224) | (15) | 0 | (209) | | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 0 | 0 | 0 | 0 | | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | | |
| 31 | 303.5 Land & Land Rights | 2,185 | 0 | 0 | 2,185 | | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 10,850 | 0 | 0 | 10,850 | | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 5,567 | 0 | 0 | 5,567 | | 0% | 0 |
| 34 | 340.51 Computer Equipment | 8,601 | 0 | 0 | 8,601 | | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 7,394 | 0 | 0 | 7,394 | | 0% | 0 |
| 36 | 342.5 Stores Equipment | 60 | 0 | 0 | 60 | | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 2,802 | 0 | 0 | 2,802 | | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 621 | 0 | 0 | 621 | | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 3,652 | 0 | 0 | 3,652 | | 0% | 0 |
| 40 | 346.5 Communication Equipment | 1,152 | 0 | 0 | 1,152 | | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 391 | 0 | 0 | 391 | | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 305 | 0 | 0 | 305 | | 0% | 0 |
| 43 | | | | | | | | |
| | | | | | | | | 0 |
| 44 | **INTANGIBLE PLANT** | 4,861 | 0 | 0 | 4,861 | | | 62,051 |
| 45 | **SUPPLY & PUMPING** | 239,599 | 0 | 0 | 239,599 | | | 0 |
| 46 | **WATER TREATMENT PLANT** | 137,597 | 0 | 0 | 137,597 | | | 717,207 |
| 47 | **TRANSM. & DISTRIBUTION** | 1,067,348 | 59,118 | 0 | 1,008,230 | | | 0 |
| 48 | **GENERAL PLANT** | 43,580 | 0 | 0 | 43,580 | | | |
| 49 | | | | | | | | |
| | | | | | | | | 779,258 |
| 50 | **TOTAL PLANT IN SERVICE** | 1,492,986 | 59,118 | 0 | 1,433,868 | | | |
| | | | | | | | | 0 |
| 51 | **LAND & LAND RIGHTS** | 46,196 | 0 | 0 | 46,196 | | | |
| | | | | | | | | 779,258 |
| 52 | **TOTAL PIS LESS LAND** | 1,446,790 | 59,118 | 0 | 1,387,672 | | | |
| 53 | | | | | **Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =** | | 54.35% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Washington / Sunny Hills 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 | 779,258 | 0 | 779,258 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (139,914) | 0 | (139,914) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 639,344 | 0 | 639,344 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.*

Schedule: A-8 (W)
Page 1 of 3
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 12/31/70** | 0 |
| 2 | ***BALANCE ENDED 12/31/70*** | 0 |
| 3 | 1971 Additions (Dep. Expense) | 587 |
| 4 | 1971 Retirements | 0 |
| 5 | 1971 Adjustments | 0 |
| 6 | 1971 Net Additions | 587 |
| 7 | **12/31/71 BALANCE** | 587 |
| 8 | 1972 Additions | 3,357 |
| 9 | 1972 Retirements | 0 |
| 10 | 1972 Adjustments | 0 |
| 11 | 1972 Net Additions | 3,357 |
| 12 | **12/31/72 BALANCE** | 3,944 |
| 13 | 1973 Additions | 8,294 |
| 14 | 1973 Retirements | 0 |
| 15 | 1973 Adjustments | 0 |
| 16 | 1973 Net Additions | 8,294 |
| 17 | ***12/31/73 BALANCE*** | 12,238 |
| 18 | 1974 Additions | 12,928 |
| 19 | 1974 Retirements | 0 |
| 20 | 1974 Adjustments | 0 |
| 21 | 1974 Net Additions | 12,928 |
| 22 | **12/31/74 BALANCE** | 25,166 |
| 23 | 1975 Additions | 17,281 |
| 24 | 1975 Retirements | 0 |
| 25 | 1975 Adjustments | 0 |
| 26 | 1975 Net Additions | 17,281 |
| 27 | **12/31/75 BALANCE** | 42,447 |
| 28 | 1976 Additions | 18,222 |
| 29 | 1976 Retirements | 0 |
| 30 | 1976 Adjustments | 0 |
| 31 | 1976 Net Additions | 18,222 |
| 32 | ***12/31/76 BALANCE*** | 60,669 |
| 33 | 1977 Additions | 18,627 |
| 34 | 1977 Retirements | 0 |
| 35 | 1977 Adjustments | 0 |
| 36 | 1977 Net Additions | 18,627 |
| 37 | 12/31/77 BALANCE | 79,296 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3
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 12/31/70** | 0 |
| 2 | **BALANCE ENDED 12/31/77** | 79,296 |
| 3 | 1978 Additions (Dep. Expense) | 20,087 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 20,087 |
| 7 | **12/31/78 BALANCE** | 99,383 |
| 8 | 1979 Additions | 19,075 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 19,075 |
| 12 | **12/31/79 BALANCE** | 118,458 |
| 13 | 1980 Additions | 19,213 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 19,213 |
| 17 | **12/31/80 BALANCE** | 137,671 |
| 18 | 1981 Additions | 23,928 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 23,928 |
| 22 | **12/31/81 BALANCE** | 161,599 |
| 23 | 1982 Additions | 26,492 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 26,492 |
| 27 | **12/31/82 BALANCE** | 188,091 |
| 28 | 1983 Additions | 27,002 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 27,002 |
| 32 | **12/31/83 BALANCE** | 215,093 |
| 33 | 1984 Additions | 27,206 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 27,206 |
| 37 | **12/31/84 BALANCE** | 242,299 |
| 38 | 1985 Additions | 27,925 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 27,925 |
| 42 | **12/31/85 BALANCE** | 270,224 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3 of 3
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** | 270,224 |
| 2 | 1986 Additions | 25,627 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | (9,409) |
| 5 | 1986 Net Additions | 16,218 |
| 6 | **12/31/86 BALANCE** | 286,442 |
| 7 | 1987 Additions | 32,777 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 32,777 |
| 11 | **12/31/87 BALANCE** | 319,219 |
| 12 | 1988 Additions | 29,678 |
| 13 | 1988 Retirements | 793 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 28,885 |
| 16 | **12/31/88 BALANCE** | 348,104 |
| 17 | 1989 Additions | 30,405 |
| 18 | 1989 Retirements | 3,681 |
| 19 | 1989 Common Plant Allo. | 35,018 |
| 20 | 1989 Net Additions | 61,742 |
| 21 | **12/31/89 BALANCE** | 409,846 |
| 22 | 1990 Additions | 43,403 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 43,403 |
| 26 | **12/31/90 BALANCE** | 453,249 |
| 27 | 1990 General Plant Reallocation Adjustments * | (29,745) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 423,504 |
| 29 | 1991 Additions | 45,017 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 969 |
| 32 | 1991 Net Additions | 45,986 |
| 33 | **12/31/91 BALANCE** | 469,490 |

1989 Common Plant allocated on the basis of Accumulated Depreciation.

| | | |
|---|---|---|
| Water | 60.65% | 34,894 |
| Sewer | 39.35% | 22,640 |
| | | 57,534 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Washington / Sunny Hills 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 | 80 | 0 | 80 | (80) | (80) | 0 | 80 | (80) | 0 |
| 3 302.1 Franchises | 679 | 122 | 801 | 0 | 0 | 801 | 740 | 0 | 740 |
| 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 | 8,590 | 670 | 9,260 | 0 | 0 | 9,260 | 8,925 | 0 | 8,925 |
| 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 | 36,274 | 1,832 | 38,106 | 0 | 0 | 38,106 | 37,190 | 0 | 37,190 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 456 | 181 | 638 | 0 | 0 | 638 | 547 | 0 | 547 |
| 13 310.2 Power Generation Eq. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 311.2 Pumping Equipment | 104,371 | 6,529 | 110,899 | 0 | 0 | 110,899 | 107,635 | 0 | 107,635 |
| 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 | 10,928 | 913 | 11,841 | 0 | 0 | 11,841 | 11,385 | 0 | 11,385 |
| 19 320.3 Water Treatment Eq. | 65,024 | 4,049 | 69,073 | 0 | 0 | 69,073 | 67,049 | 0 | 67,049 |
| 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 | 36,085 | 1,882 | 37,967 | 0 | 0 | 37,967 | 37,026 | 0 | 37,026 |
| 25 331.4 Transm. & Distribution | 104,803 | 19,983 | 124,786 | 0 | 0 | 124,786 | 114,795 | 0 | 114,795 |
| 26 333.4 Services | 14,752 | 2,077 | 16,829 | 0 | 0 | 16,829 | 15,790 | 0 | 15,790 |
| 27 334.4 Meters & Meter Insallation | 27,755 | 2,781 | 30,536 | 0 | 0 | 30,536 | 29,145 | 0 | 29,145 |
| 28 335.4 Hydrants | 0 | (5) | (5) | 0 | 0 | (5) | (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 | 1,417 | 271 | 1,688 | 0 | 0 | 1,688 | 1,552 | 0 | 1,552 |
| 33 340.5 Office Furniture & Equipment | 1,782 | 371 | 2,153 | 0 | 0 | 2,153 | 1,967 | 0 | 1,967 |
| 34 340.51 Computer Equipment | 914 | 1,433 | 2,347 | 0 | 1,049 | 3,397 | 1,631 | 525 | 2,155 |
| 35 341.5 Transportation Equipment | 4,503 | 1,232 | 5,736 | 0 | 0 | 5,736 | 5,120 | 0 | 5,120 |
| 36 342.5 Stores Equipment | 17 | 3 | 20 | 0 | 0 | 20 | 18 | 0 | 18 |
| 37 343.5 Tools, Shop & Garage | 1,278 | 175 | 1,453 | 0 | 0 | 1,453 | 1,366 | 0 | 1,366 |
| 38 344.5 Laboratory Equipment | 268 | 41 | 309 | 0 | 0 | 309 | 289 | 0 | 289 |
| 39 345.5 Power Operated Equipment | 2,916 | 304 | 3,222 | 0 | 0 | 3,222 | 3,070 | 0 | 3,070 |
| 40 346.5 Communication Equipment | 427 | 115 | 542 | 0 | 0 | 542 | 484 | 0 | 484 |
| 41 347.5 Miscellaneous Equipment | 61 | 26 | 87 | 0 | 0 | 87 | 74 | 0 | 74 |
| 42 348.5 Other Tangible Plant | 121 | 31 | 152 | 0 | 0 | 152 | 137 | 0 | 137 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 759 | 122 | 881 | (80) | (80) | 801 | 820 | (80) | 740 |
| 45 **SUPPLY & PUMPING** | 149,691 | 9,211 | 158,903 | 0 | 0 | 158,903 | 154,297 | 0 | 154,297 |
| 46 **WATER TREATMENT PLANT** | 75,952 | 4,962 | 80,915 | 0 | 0 | 80,915 | 78,433 | 0 | 78,433 |
| 47 **TRANSM. & DISTRIBUTION** | 183,395 | 26,717 | 210,112 | 0 | 0 | 210,112 | 196,754 | 0 | 196,754 |
| 48 **GENERAL PLANT** | 13,706 | 4,004 | 17,710 | 0 | 1,049 | 18,759 | 15,708 | 525 | 16,233 |
| 49 | | | | | | | | | |
| 50 TOTAL WATER ACCUM. DEP. | 423,504 | 45,017 | 468,521 | (80) | 969 | 469,490 | 446,012 | 445 | 446,457 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Washington / Sunny Hills 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 | 740 | 0 | 740 | 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 | 8,925 | 0 | 8,925 | 29% | 2,588 |
| 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 | 37,190 | 0 | 37,190 | 29% | 10,785 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 547 | 0 | 547 | 29% | 159 |
| 13 310.2 Power Generation Eq. | 0 | 0 | 0 | 0% | 0 |
| 14 311.2 Pumping Equipment | 107,635 | 0 | 107,635 | 29% | 31,214 |
| 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 | 11,385 | 0 | 11,385 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 67,049 | 0 | 67,049 | 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 | 37,026 | 0 | 37,026 | 7% | 2,712 |
| 25 331.4 Transm. & Distribution | 114,795 | 10,911 | 103,883 | 89% | 92,456 |
| 26 333.4 Services | 15,790 | 0 | 15,790 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 29,145 | 0 | 29,145 | 0% | 0 |
| 28 335.4 Hydrants | (2) | (3) | 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 | 1,552 | 0 | 1,552 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 1,967 | 0 | 1,967 | 0% | 0 |
| 34 340.51 Computer Equipment | 2,155 | 0 | 2,155 | 0% | 0 |
| 35 341.5 Transportation Equipment | 5,120 | 0 | 5,120 | 0% | 0 |
| 36 342.5 Stores Equipment | 18 | 0 | 18 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 1,366 | 0 | 1,366 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 289 | 0 | 289 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 3,070 | 0 | 3,070 | 0% | 0 |
| 40 346.5 Communication Equipment | 484 | 0 | 484 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 74 | 0 | 74 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 137 | 0 | 137 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 740 | 0 | 740 | | 0 |
| 45 **SUPPLY & PUMPING** | 154,297 | 0 | 154,297 | | 44,746 |
| 46 **WATER TREATMENT PLANT** | 78,433 | 0 | 78,433 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 196,754 | 10,909 | 185,845 | | 95,168 |
| 48 **GENERAL PLANT** | 16,233 | 0 | 16,233 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 446,457 | 10,909 | 435,548 | | 139,914 |
| 51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =** | | | | 32.12% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 3
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 12/31/70** | 0 |
| 2 | **BALANCE ENDED 12/31/70** | 0 |
| 3 | 1971 Additions | 0 |
| 4 | 1971 Retirements | 0 |
| 5 | 1971 Adjustments | 0 |
| 6 | 1971 Net Additions | 0 |
| 7 | **12/31/71 BALANCE** | 0 |
| 8 | 1972 Additions | 100 |
| 9 | 1972 Retirements | 0 |
| 10 | 1972 Adjustments | 0 |
| 11 | 1972 Net Additions | 100 |
| 12 | **12/31/72 BALANCE** | 100 |
| 13 | 1973 Additions | 250 |
| 14 | 1973 Retirements | 0 |
| 15 | 1973 Adjustments | 0 |
| 16 | 1973 Net Additions | 250 |
| 17 | **12/31/73 BALANCE** | 350 |
| 18 | 1974 Additions | 1,300 |
| 19 | 1974 Retirements | 0 |
| 20 | 1974 Adjustments | 0 |
| 21 | 1974 Net Additions | 1,300 |
| 22 | **12/31/74 BALANCE** | 1,650 |
| 23 | 1975 Additions | 500 |
| 24 | 1975 Retirements | 0 |
| 25 | 1975 Adjustments | 0 |
| 26 | 1975 Net Additions | 500 |
| 27 | **12/31/75 BALANCE** | 2,150 |
| 28 | 1976 Additions | 150 |
| 29 | 1976 Retirements | 0 |
| 30 | 1976 Adjustments | 0 |
| 31 | 1976 Net Additions | 150 |
| 32 | **12/31/76 BALANCE** | 2,300 |
| 33 | 1977 Additions | 1,050 |
| 34 | 1977 Retirements | 0 |
| 35 | 1977 Adjustments | 0 |
| 36 | 1977 Net Additions | 1,050 |
| 37 | **12/31/77 BALANCE** | 3,350 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3
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 12/31/70** | **0** |
| 2 | **BALANCE ENDED 12/31/77** | **3,350** |
| 3 | 1978 Additions | 1,850 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 1,850 |
| 7 | **12/31/78 BALANCE** | **5,200** |
| 8 | 1979 Additions | 1,450 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 1,450 |
| 12 | **12/31/79 BALANCE** | **6,650** |
| 13 | 1980 Additions | 2,450 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 2,450 |
| 17 | **12/31/80 BALANCE** | **9,100** |
| 18 | 1981 Additions | 60,218 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 60,218 |
| 22 | **12/31/81 BALANCE** | **69,318** |
| 23 | 1982 Additions | 150 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 150 |
| 27 | **12/31/82 BALANCE** | **69,468** |
| 28 | 1983 Additions | 1,875 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 1,875 |
| 32 | **12/31/83 BALANCE** | **71,343** |
| 33 | 1984 Additions | 2,225 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 2,225 |
| 37 | **12/31/84 BALANCE** | **73,568** |
| 38 | 1985 Additions | 4,450 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 4,450 |
| 42 | **12/31/85 BALANCE** | **78,018** |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3 of 3
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** | 78,018 |
| 2 | 1986 Additions | 4,350 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 4,350 |
| 6 | **12/31/86 BALANCE** | 82,368 |
| 7 | 1987 Additions | 2,100 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 2,100 |
| 11 | **12/31/87 BALANCE** | 84,468 |
| 12 | 1988 Additions | 3,264 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 3,264 |
| 16 | **12/31/88 BALANCE** | 87,732 |
| 17 | 1989 Additions | 17,524 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | (3,702) |
| 20 | 1989 Net Additions | 13,822 |
| 21 | **12/31/89 BALANCE** | 101,554 |
| 22 | 1990 Additions | 9,942 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 9,942 |
| 26 | **12/31/90 BALANCE** | 111,496 |
| 27 | 1991 Additions | 750 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 750 |
| 31 | **12/31/91 BALANCE** | 112,246 |

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

Company: SSU / Washington / Sunny Hills 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 | 15,900 | 300 | 16,200 | 0 | 0 | 16,200 | 16,050 | 0 | 16,050 |
| 2 Line/Main Extension Fees | 8,425 | 225 | 8,650 | 0 | 0 | 8,650 | 8,538 | 0 | 8,538 |
| 3 Meter Installation Fees | 3,284 | 69 | 3,353 | 0 | 0 | 3,353 | 3,319 | 0 | 3,319 |
| 4 Contributed Lines | 59,118 | 0 | 59,118 | 0 | 0 | 59,118 | 59,118 | 0 | 59,118 |
| 5 Cont. Prty. Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Service Installation Fees | 24,769 | 156 | 24,925 | 0 | 0 | 24,925 | 24,847 | 0 | 24,847 |
| 7 **TOTAL WATER CIAC** | 111,496 | 750 | 112,246 | 0 | 0 | 112,246 | 111,871 | 0 | 111,871 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 3
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 12/31/70** | 0 |
| 2 | **BALANCE ENDED 12/31/70** | 0 |
| 3 | 1971 Additions | 0 |
| 4 | 1971 Retirements | 0 |
| 5 | 1971 Adjustments | 0 |
| 6 | 1971 Net Additions | 0 |
| 7 | **12/31/71 BALANCE** | 0 |
| 8 | 1972 Additions | 0 |
| 9 | 1972 Retirements | 0 |
| 10 | 1972 Adjustments | 0 |
| 11 | 1972 Net Additions | 0 |
| 12 | **12/31/72 BALANCE** | 0 |
| 13 | 1973 Additions | 0 |
| 14 | 1973 Retirements | 0 |
| 15 | 1973 Adjustments | 0 |
| 16 | 1973 Net Additions | 0 |
| 17 | **12/31/73 BALANCE** | 0 |
| 18 | 1974 Additions | 0 |
| 19 | 1974 Retirements | 0 |
| 20 | 1974 Adjustments | 0 |
| 21 | 1974 Net Additions | 0 |
| 22 | **12/31/74 BALANCE** | 0 |
| 23 | 1975 Additions | 0 |
| 24 | 1975 Retirements | 0 |
| 25 | 1975 Adjustments | 0 |
| 26 | 1975 Net Additions | 0 |
| 27 | **12/31/75 BALANCE** | 0 |
| 28 | 1976 Additions | 49 |
| 29 | 1976 Retirements | 0 |
| 30 | 1976 Adjustments | 0 |
| 31 | 1976 Net Additions | 49 |
| 32 | **12/31/76 BALANCE** | 49 |
| 33 | 1977 Additions | 48 |
| 34 | 1977 Retirements | 0 |
| 35 | 1977 Adjustments | 0 |
| 36 | 1977 Net Additions | 48 |
| 37 | **12/31/77 BALANCE** | 97 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3
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 12/31/70** | 0 |
| 2 | **BALANCE ENDED 12/31/77** | 97 |
| 3 | 1978 Additions | 46 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 46 |
| 7 | **12/31/78 BALANCE** | 143 |
| 8 | 1979 Additions | 106 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 106 |
| 12 | **12/31/79 BALANCE** | 249 |
| 13 | 1980 Additions | 136 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 136 |
| 17 | **12/31/80 BALANCE** | 385 |
| 18 | 1981 Additions | 184 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 184 |
| 22 | **12/31/81 BALANCE** | 569 |
| 23 | 1982 Additions | 1,376 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 1,376 |
| 27 | **12/31/82 BALANCE** | 1,945 |
| 28 | 1983 Additions | 1,379 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 1,379 |
| 32 | **12/31/83 BALANCE** | 3,324 |
| 33 | 1984 Additions | 1,509 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 1,509 |
| 37 | **12/31/84 BALANCE** | 4,833 |
| 38 | 1985 Additions | 1,659 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 1,659 |
| 42 | **12/31/85 BALANCE** | 6,492 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills 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 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 6,492 |
| 2 | 1986 Additions | 1,972 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 1,972 |
| 6 | **12/31/86 BALANCE** | 8,464 |
| 7 | 1987 Additions | 2,027 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 2,027 |
| 11 | **12/31/87 BALANCE** | 10,491 |
| 12 | 1988 Additions | 2,077 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 2,077 |
| 16 | **12/31/88 BALANCE** | 12,568 |
| 17 | 1989 Additions | 2,657 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | (4) |
| 20 | 1989 Net Additions | 2,653 |
| 21 | **12/31/89 BALANCE** | 15,221 |
| 22 | 1990 Additions | 2,805 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 2,805 |
| 26 | **12/31/90 BALANCE** | 18,026 |
| 27 | 1991 Additions | 3,000 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 3,000 |
| 31 | **12/31/91 BALANCE** | 21,026 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

**Company: SSU / Washington / Sunny Hills 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 | 2,353 | 640 | 2,992 | 0 | 0 | 2,992 | 2,673 | 0 | 2,673 |
| 2 Line/Main Extension Fees | 984 | 199 | 1,183 | 0 | 0 | 1,183 | 1,083 | 0 | 1,083 |
| 3 Meter Installation Fees | 466 | 166 | 632 | 0 | 0 | 632 | 549 | 0 | 549 |
| 4 Contributed Lines | 10,221 | 1,375 | 11,596 | 0 | 0 | 11,596 | 10,909 | 0 | 10,909 |
| 5 Cont. Prty. Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Service Installation Fees | 4,002 | 621 | 4,623 | 0 | 0 | 4,623 | 4,312 | 0 | 4,312 |
| 7 **TOTAL WATER ACCUM. AMORT. CIAC** | 18,026 | 3,000 | 21,026 | 0 | 0 | 21,026 | 19,526 | 0 | 19,526 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Washington / Sunny Hills Utilities**

**FPSC**

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

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

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

---

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Washington / Sunny Hills Utilities**

**FPSC**

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

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

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

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Washington / Sunny Hills Utilities**

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 / Washington / Sunny Hills 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 | 74,960 | (1,955) | 73,006 | 74,960 | 7,410 | 82,370 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 9,370 | (244) | 9,126 | 9,370 | 926 | 10,296 | |

## 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 / Washington / Sunny Hills Utilities**

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

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

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

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

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION** | | | |
| 8 | **ACQUISITION ADJUSTMENTS:** | 1991 | Supporting Schedules | Recap Schedules |
| 9 | Average Adjusted Balance (L5) | 0 | Above | - |
| 10 | Composite Non-Used & Useful Plant in Service - % | 54.35% | 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 - % | 32.12% | 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

---

# Sunny Hills Utilities - 28001

## Washington County (SSU)

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

Company: SSU / Washington / Sunny Hills 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 | 49,321 | 28,894 | 78,215 | 91,549 | 169,764 | 117.05% | B-4, B-3 (W) |
| 3 | Other Revenues | 431 | 280 | 710 | 0 | 710 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | **49,752** | **29,173** | **78,925** | **91,549** | **170,474** | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 74,960 | 7,410 | 82,370 | 0 | 82,370 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 22,647 | 0 | 22,647 | 0 | 22,647 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 12,834 | 4,781 | 17,615 | 4,120 | 21,734 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | (35,070) | 9,217 | (25,853) | 32,900 | 7,047 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | **75,371** | **21,407** | **96,779** | **37,020** | **133,798** | | |
| 11 | **NET OPERATING INCOME:** | **(25,620)** | **7,766** | **(17,854)** | **54,530** | **36,676** | | |
| 12 | **RATE BASE** | **446,484** | | **316,993** | | **316,993** | | A-1 (W) |
| 13 | **RATE OF RETURN** | **-5.74%** | | **-5.63%** | | **11.57%** | | D-1 (W) |

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

Company: SSU / Washington / Sunny Hills 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 | 49,321 | 28,894 | 78,215 | 80,611 | 158,826 | 103.06% | B-4, B-3 (W) |
| 3 Other Revenues | 431 | 0 | 431 | 0 | 431 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | **49,752** | **28,894** | **78,646** | **80,611** | **159,257** | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 74,960 | (1,955) | 73,006 | 0 | 73,006 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 22,647 | 0 | 22,647 | 0 | 22,647 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 12,834 | 4,768 | 17,602 | 3,627 | 21,229 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (35,070) | 12,661 | (22,408) | 28,969 | 6,560 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | **75,371** | **15,474** | **90,846** | **32,596** | **123,442** | | |
| 11 **NET OPERATING INCOME:** | **(25,620)** | **13,419** | **(12,200)** | **48,015** | **35,814** | | |
| 12 **RATE BASE** | **446,484** | | **315,823** | | **315,823** | | A-1 (W) |
| 13 **RATE OF RETURN** | **-5.74%** | | **-3.86%** | | **11.34%** | | D-1 (W) |

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

Company: SSU / Washington / Sunny Hills 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 (%)* | 12.29% | (A) | 12.83% | | D-1 (W) | B-1 (W) |
| 3 | Rate of Return (%) | 11.34% | (B) | 11.57% | | D-1 (W) | - |
| | **REQUIRED REVENUE ADJUSTMENT:** | | | | | | |
| 4 | Rate Base | 315,823 | | 316,993 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 35,814 | | 36,676 | | - | - |
| 6 | Adjusted Income under Present Rates | (12,200) | | (17,854) | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 48,015 | | 54,530 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | *0.6237* | | *0.6237* | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 76,984 | | 87,430 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 80,611 | | 91,549 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 76,984 | | 87,430 | | - | - |
| 14 | *Composite Income Tax Rate* | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 28,969 | | 32,900 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 3,627 | | 4,120 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 48,015 | | 54,530 | | | 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% | 12.29% | 5.55% |
| 25 | Adjustment for Gas | -2.41% | 12.29% | -0.30% |
| 26 | TOTAL | 100.00% | | 11.34% |

## SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Washington / Sunny Hills 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. | 28,894 | 29,173 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 28,894 | 29,173 | |
| 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. | (1,955) | (1,955) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 1,824 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 388 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 694 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (54) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 2,747 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 3,765 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (1,955) | 7,410 | |
| 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. | 1,300 | 1,313 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 3,468 | 3,468 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 4,768 | 4,781 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 12,661 | 9,217 | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 12,661 | 9,217 | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 13,419 | 7,766 | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Washington / Sunny Hills 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 | 43,369 | 0 | |
| 4 | 461.2 Metered - Commercial | 7,284 | 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** | 50,654 | 27,561 | 78,215 |
| 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 | (1,332) | 0 | |
| 16 | **SUBTOTAL OTHER WATER SALES** | (1,332) | 1,332 | 0 |
| 17 | **TOTAL WATER SALES** | 49,321 | 28,894 | 78,215 |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 431 | 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** | 431 | 280 | 710 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 49,752 | 28,894 | 78,646 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 49,752 | 29,173 | 78,925 |

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 / Washington / Sunny Hills Utilities

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 TOTAL O&M (.1 - .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 | 40,184 | 2,532 | 42,716 | 28,508 | 1,425 | 29,933 | 2,927 | 456 | 3,383 | 8,749 | 650 | 9,400 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 10,947 | 851 | 11,798 | 6,940 | (1,315) | 5,625 | 839 | (235) | 604 | 3,168 | 2,401 | 5,570 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 12,882 | 15 | 12,896 | 12,731 | 0 | 12,731 | 0 | 13 | 13 | 150 | 2 | 152 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 220 | 8 | 228 | 220 | 8 | 228 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 918 | 96 | 1,014 | 166 | 6 | 172 | 28 | 48 | 76 | 724 | 41 | 765 |
| 9 | 631 Contractual Services - Engr. | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 10 | 632 Contractual Services - Acct. | 704 | 30 | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 704 | 30 | 733 |
| 11 | 633 Contractual Services - Legal | 286 | 17 | 304 | 0 | 0 | 0 | 0 | 0 | 0 | 286 | 17 | 304 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,754 | 75 | 1,829 | 1,412 | 51 | 1,464 | 0 | 0 | 0 | 342 | 23 | 365 |
| 14 | 641 Rental of Building/Real Prop. | 136 | 68 | 204 | 0 | 0 | 0 | 0 | 0 | 0 | 136 | 68 | 204 |
| 15 | 642 Rental of Equipment | 5 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 6 |
| 16 | 650 Transportation Expense | 1,224 | 65 | 1,289 | 1,216 | 44 | 1,260 | 5 | 19 | 23 | 4 | 2 | 6 |
| 17 | 656 Insurance - Vehicle | 415 | 70 | 485 | 0 | 0 | 0 | 0 | 0 | 0 | 415 | 70 | 485 |
| 18 | 657 Insurance - General Liability | 483 | 53 | 536 | 0 | 0 | 0 | 0 | 0 | 0 | 483 | 53 | 536 |
| 19 | 658 Insurance - Workman's Comp. | 9 | 1,393 | 1,403 | 0 | 993 | 993 | 0 | 105 | 105 | 9 | 296 | 305 |
| 20 | 659 Insurance - Other | 283 | 12 | 294 | 0 | 0 | 0 | 0 | 0 | 0 | 283 | 12 | 294 |
| 21 | 660 Advertising Expense | 30 | 2 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 2 | 32 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 1,824 | 1,824 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,824 | 1,824 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 758 | 49 | 807 | 0 | 0 | 0 | 758 | 49 | 807 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 3,721 | 249 | 3,970 | 0 | 0 | 0 | 5 | 18 | 23 | 3,716 | 231 | 3,947 |
| 26 | **TOTAL WATER O&M EXPENSES** | **74,960** | **7,410** | **82,370** | **51,193** | **1,213** | **52,406** | **4,562** | **472** | **5,034** | **19,205** | **5,725** | **24,930** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 40,184 | 2,532 | 42,716 | 28,508 | 1,425 | 29,933 | 2,927 | 456 | 3,383 | 8,749 | 650 | 9,400 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 10,947 | 851 | 11,798 | 6,940 | (1,315) | 5,625 | 839 | (235) | 604 | 3,168 | 2,401 | 5,570 |
| 31 | **TOTAL WATER LABOR COSTS** | **51,131** | **3,383** | **54,514** | **35,447** | **111** | **35,558** | **3,765** | **221** | **3,986** | **11,918** | **3,051** | **14,969** |

0215

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

Company: SSU / Washington / Sunny Hills 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 Lawis
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 | 40,184 | 0 | 40,184 | 28,508 | 0 | 28,508 | 2,927 | 0 | 2,927 | 8,749 | 0 | 8,749 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 10,947 | (3,296) | 7,651 | 6,940 | (1,512) | 5,428 | 839 | (281) | 557 | 3,168 | (1,503) | 1,666 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 12,882 | 0 | 12,882 | 12,731 | 0 | 12,731 | 0 | 0 | 0 | 150 | 0 | 150 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 220 | 0 | 220 | 220 | 0 | 220 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 918 | 0 | 918 | 166 | 0 | 166 | 28 | 0 | 28 | 724 | 0 | 724 |
| 9 | 631 Contractual Services - Engr. | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 10 | 632 Contractual Services - Acct. | 704 | 0 | 704 | 0 | 0 | 0 | 0 | 0 | 0 | 704 | 0 | 704 |
| 11 | 633 Contractual Services - Legal | 286 | 0 | 286 | 0 | 0 | 0 | 0 | 0 | 0 | 286 | 0 | 286 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,754 | 0 | 1,754 | 1,412 | 0 | 1,412 | 0 | 0 | 0 | 342 | 0 | 342 |
| 14 | 641 Rental of Building/Real Prop. | 136 | 0 | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 136 | 0 | 136 |
| 15 | 642 Rental of Equipment | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 16 | 650 Transportation Expense | 1,224 | 0 | 1,224 | 1,216 | 0 | 1,216 | 5 | 0 | 5 | 4 | 0 | 4 |
| 17 | 656 Insurance - Vehicle | 415 | 0 | 415 | 0 | 0 | 0 | 0 | 0 | 0 | 415 | 0 | 415 |
| 18 | 657 Insurance - General Liability | 483 | 0 | 483 | 0 | 0 | 0 | 0 | 0 | 0 | 483 | 0 | 483 |
| 19 | 658 Insurance - Workman's Comp. | 9 | 1,341 | 1,350 | 0 | 958 | 958 | 0 | 98 | 98 | 9 | 285 | 294 |
| 20 | 659 Insurance - Other | 283 | 0 | 283 | 0 | 0 | 0 | 0 | 0 | 0 | 283 | 0 | 283 |
| 21 | 660 Advertising Expense | 30 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 30 |
| 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 | 758 | 0 | 758 | 0 | 0 | 0 | 758 | 0 | 758 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 3,721 | 0 | 3,721 | 0 | 0 | 0 | 5 | 0 | 5 | 3,716 | 0 | 3,716 |
| 26 | **TOTAL WATER O&M EXPENSES** | **74,960** | **(1,955)** | **73,006** | **51,193** | **(554)** | **50,639** | **4,562** | **(183)** | **4,379** | **19,205** | **(1,218)** | **17,987** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 40,184 | 0 | 40,184 | 28,508 | 0 | 28,508 | 2,927 | 0 | 2,927 | 8,749 | 0 | 8,749 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 10,947 | (3,296) | 7,651 | 6,940 | (1,512) | 5,428 | 839 | (281) | 557 | 3,168 | (1,503) | 1,666 |
| 31 | **TOTAL WATER LABOR COSTS** | **51,131** | **(3,296)** | **47,835** | **35,447** | **(1,512)** | **33,936** | **3,765** | **(281)** | **3,484** | **11,918** | **(1,503)** | **10,415** |

0216

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

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | 1991 TOTAL O & M | | |
| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
| 1 | 601.1-8 Salaries & Wages - Employees | 1,803 | 2,346 | 3,748 | 2,997 | 3,334 | 3,319 | 2,740 | 3,315 | 2,753 | 3,248 | 3,077 | 7,504 | 40,184 | 0 | 40,184 | 2,532 | 42,716 |
| 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 | 675 | 918 | 1,166 | 864 | 936 | 967 | 805 | 994 | 830 | 923 | 891 | 977 | 10,947 | (3,296) | 7,651 | 851 | 11,798 |
| 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 | 865 | 1,009 | 899 | 972 | 1,249 | 1,057 | 1,320 | 977 | 1,337 | 1,211 | 1,008 | 978 | 12,882 | 0 | 12,882 | 15 | 12,896 |
| 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 | 135 | 100 | 0 | 0 | 0 | 0 | 85 | (100) | 0 | 220 | 0 | 220 | 8 | 228 |
| 8 | 620.1-8 Materials and Supplies | 146 | 82 | (1,754) | 243 | 164 | 196 | 195 | 157 | 250 | 427 | 288 | 525 | 918 | 0 | 918 | 96 | 1,014 |
| 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. | 51 | 60 | 57 | 57 | 59 | 58 | 61 | 55 | 59 | 61 | 53 | 71 | 704 | 0 | 704 | 30 | 733 |
| 11 | 633.1-8 Contractual Services - Legal | 21 | 24 | 23 | 23 | 24 | 24 | 25 | 22 | 24 | 25 | 22 | 29 | 286 | 0 | 286 | 17 | 304 |
| 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 | 25 | 29 | 28 | 703 | 869 | 28 | 105 | 155 | (383) | 45 | 26 | 127 | 1,754 | 0 | 1,754 | 75 | 1,829 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 10 | 12 | 11 | 11 | 12 | 11 | 12 | 11 | 12 | 12 | 10 | 14 | 136 | 0 | 136 | 68 | 204 |
| 15 | 642.1-8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5 | 0 | 5 | 0 | 6 |
| 16 | 650.1-8 Transportation Expense | 209 | 45 | 23 | 150 | 128 | 147 | 56 | 64 | 65 | 82 | 61 | 193 | 1,224 | 0 | 1,224 | 65 | 1,289 |
| 17 | 656.1-8 Insurance - Vehicle | 30 | 35 | 33 | 34 | 35 | 34 | 36 | 33 | 35 | 36 | 31 | 42 | 415 | 0 | 415 | 70 | 485 |
| 18 | 657.1-8 Insurance - General Liability | 35 | 41 | 39 | 39 | 41 | 40 | 42 | 38 | 41 | 42 | 36 | 49 | 483 | 0 | 483 | 53 | 536 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 1,341 | 1,350 | 1,393 | 1,403 |
| 20 | 659.1-8 Insurance - Other | 20 | 24 | 23 | 23 | 24 | 23 | 25 | 22 | 24 | 25 | 21 | 29 | 283 | 0 | 283 | 12 | 294 |
| 21 | 660.1-8 Advertising Expense | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 30 | 0 | 30 | 2 | 32 |
| 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 | 1,824 | 1,824 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 41 | 62 | 76 | 61 | 65 | 52 | 59 | 65 | 53 | 63 | 72 | 89 | 758 | 0 | 758 | 49 | 807 |
| 25 | 675.1-8 Miscellaneous Expenses | 267 | 317 | 300 | 303 | 314 | 308 | 323 | 292 | 314 | 325 | 281 | 376 | 3,721 | 0 | 3,721 | 249 | 3,970 |
| 26 | TOTAL WATER O&M EXPENSES | 4,201 | 5,009 | 4,675 | 6,620 | 7,358 | 6,268 | 5,807 | 6,203 | 5,417 | 6,614 | 5,780 | 11,007 | 74,960 | (1,955) | 73,006 | 7,410 | 82,370 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-8 Salaries & Wages - Employees | 40,184 | 2,532 | 42,716 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 10,947 | 851 | 11,798 |
| 31 | TOTAL WATER LABOR COSTS | 51,131 | 3,383 | 54,514 |

0217

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

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | 1991 DIRECT O & M | | | | |
| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
| 1 | 601.1-6 Salaries & Wages - Employees | 1,014 | 1,363 | 2,751 | 2,048 | 2,343 | 2,394 | 1,749 | 2,377 | 1,810 | 2,240 | 2,140 | 6,278 | 28,508 | 0 | 28,508 | 1,425 | 29,933 |
| 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 | 401 | 580 | 827 | 538 | 597 | 647 | 464 | 673 | 505 | 577 | 573 | 559 | 6,940 | (1,512) | 5,428 | (1,315) | 5,625 |
| 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 | 854 | 997 | 887 | 960 | 1,236 | 1,044 | 1,307 | 965 | 1,324 | 1,197 | 997 | 963 | 12,731 | 0 | 12,731 | 0 | 12,731 |
| 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 | 135 | 100 | 0 | 0 | 0 | 0 | 85 | (100) | 0 | 220 | 0 | 220 | 8 | 228 |
| 8 | 620.1-6 Materials and Supplies | 93 | 18 | (1,815) | 181 | 100 | 134 | 129 | 98 | 187 | 362 | 230 | 449 | 166 | 0 | 166 | 6 | 172 |
| 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 | 675 | 840 | 0 | 75 | 128 | (412) | 15 | 0 | 92 | 1,412 | 0 | 1,412 | 51 | 1,464 |
| 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 | 209 | 45 | 22 | 149 | 127 | 147 | 55 | 63 | 65 | 81 | 60 | 192 | 1,216 | 0 | 1,216 | 44 | 1,260 |
| 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 | 958 | 958 | 993 | 993 |
| 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 | 2,571 | 3,001 | 2,673 | 4,687 | 5,343 | 4,367 | 3,779 | 4,305 | 3,478 | 4,556 | 3,900 | 8,533 | 51,193 | (554) | 50,639 | 1,213 | 52,406 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-6 Salaries & Wages - Employees | 28,508 | 1,425 | 29,933 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 6,940 | (1,315) | 5,625 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 35,447 | 111 | 35,558 |

0218

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Washington / Sunny Hills 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 | 160 | 238 | 293 | 236 | 252 | 201 | 230 | 251 | 204 | 244 | 276 | 343 | 2,927 | 0 | 2,927 | 456 | 3,383 |
| 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 | 46 | 68 | 84 | 68 | 72 | 58 | 66 | 72 | 59 | 70 | 79 | 98 | 839 | (281) | 557 | (235) | 604 |
| 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 | 13 | 13 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 28 | 0 | 28 | 48 | 76 |
| 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 | 1 | 5 | 0 | 5 | 19 | 23 |
| 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 | 98 | 98 | 105 | 105 |
| 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 | 41 | 62 | 76 | 61 | 65 | 52 | 59 | 65 | 53 | 63 | 72 | 89 | 758 | 0 | 758 | 49 | 807 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 5 | 0 | 5 | 18 | 23 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 249 | 371 | 456 | 368 | 393 | 313 | 358 | 391 | 318 | 380 | 431 | 534 | 4,562 | (183) | 4,379 | 472 | 5,034 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 2,927 | 456 | 3,383 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 839 | (235) | 604 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 3,765 | 221 | 3,986 |

0219

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

Company: SSU / Washington / Sunny Hills 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 | 629 | 746 | 704 | 714 | 739 | 724 | 761 | 687 | 738 | 765 | 660 | 884 | 8,749 | 0 | 8,749 | 650 | 9,400 |
| 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 | 228 | 270 | 255 | 258 | 268 | 262 | 275 | 249 | 267 | 277 | 239 | 320 | 3,168 | (1,503) | 1,666 | 2,401 | 5,570 |
| 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 | 11 | 13 | 12 | 12 | 13 | 12 | 13 | 12 | 13 | 13 | 11 | 15 | 150 | 0 | 150 | 2 | 152 |
| 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 | 52 | 62 | 58 | 59 | 61 | 60 | 63 | 57 | 61 | 63 | 55 | 73 | 724 | 0 | 724 | 41 | 765 |
| 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. | 51 | 60 | 57 | 57 | 59 | 58 | 61 | 55 | 59 | 61 | 53 | 71 | 704 | 0 | 704 | 30 | 733 |
| 11 | 633.8 Contractual Services - Legal | 21 | 24 | 23 | 23 | 24 | 24 | 25 | 22 | 24 | 25 | 22 | 29 | 286 | 0 | 286 | 17 | 304 |
| 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 | 25 | 29 | 27 | 28 | 29 | 28 | 30 | 27 | 29 | 30 | 26 | 34 | 342 | 0 | 342 | 23 | 365 |
| 14 | 641.8 Rental of Building/Real Prop. | 10 | 12 | 11 | 11 | 12 | 11 | 12 | 11 | 12 | 12 | 10 | 14 | 136 | 0 | 136 | 68 | 204 |
| 15 | 642.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5 | 0 | 5 | 0 | 6 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 2 | 6 |
| 17 | 656.8 Insurance - Vehicle | 30 | 35 | 33 | 34 | 35 | 34 | 36 | 33 | 35 | 36 | 31 | 42 | 415 | 0 | 415 | 70 | 485 |
| 18 | 657.8 Insurance - General Liability | 35 | 41 | 39 | 39 | 41 | 40 | 42 | 38 | 41 | 42 | 36 | 49 | 483 | 0 | 483 | 53 | 536 |
| 19 | 658.8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 285 | 294 | 296 | 305 |
| 20 | 659.8 Insurance - Other | 20 | 24 | 23 | 23 | 24 | 23 | 25 | 22 | 24 | 25 | 21 | 29 | 283 | 0 | 283 | 12 | 294 |
| 21 | 660.8 Advertising Expense | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 30 | 0 | 30 | 2 | 32 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,824 | 1,824 |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.8 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 Miscellaneous Expenses | 267 | 317 | 299 | 303 | 314 | 307 | 323 | 292 | 314 | 325 | 280 | 375 | 3,716 | 0 | 3,716 | 231 | 3,947 |
| 26 | TOTAL WATER A&G EXPENSES | 1,380 | 1,637 | 1,546 | 1,566 | 1,622 | 1,588 | 1,670 | 1,507 | 1,621 | 1,678 | 1,450 | 1,940 | 19,205 | (1,218) | 17,987 | 5,725 | 24,930 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 8,749 | 650 | 9,400 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 3,168 | 2,401 | 5,570 |
| 31 | TOTAL WATER A&G LABOR COSTS | 11,918 | 3,051 | 14,969 |

0220

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

**Company: SSU / Washington / Sunny Hills 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 | 40,184 | 0 | 40,184 | 40,184 | 0 | 0 | 213 | 339 | (54) | 40,682 | 2,034 | 0 | 2,532 | 42,716 |
| 2 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 604.1-8 Employee Pensions & Benefits | 10,947 | (3,296) | 7,651 | 10,947 | (3,296) | 0 | 56 | 44 | 0 | 7,751 | 281 | 3,765 | 851 | 11,798 |
| 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 | 12,882 | 0 | 12,882 | 12,882 | 0 | 0 | 2 | 13 | 0 | 12,896 | 0 | 0 | 15 | 12,896 |
| 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 | 220 | 0 | 220 | 220 | 0 | 0 | 0 | 0 | 0 | 220 | 8 | 0 | 8 | 228 |
| 8 620.1-8 Materials and Supplies | 918 | 0 | 918 | 918 | 0 | 0 | 10 | 51 | 0 | 979 | 36 | 0 | 96 | 1,014 |
| 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. | 704 | 0 | 704 | 704 | 0 | 0 | 4 | 0 | 0 | 707 | 26 | 0 | 30 | 733 |
| 11 633.1-8 Contractual Services - Legal | 286 | 0 | 286 | 286 | 0 | 0 | 7 | 0 | 0 | 293 | 11 | 0 | 17 | 304 |
| 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 | 1,754 | 0 | 1,754 | 1,754 | 0 | 0 | 11 | 0 | 0 | 1,765 | 64 | 0 | 75 | 1,829 |
| 14 641.1-8 Rental of Building/Real Prop. | 136 | 0 | 136 | 136 | 0 | 0 | 0 | 60 | 0 | 197 | 7 | 0 | 68 | 204 |
| 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 | 1,224 | 0 | 1,224 | 1,224 | 0 | 0 | 2 | 18 | 0 | 1,244 | 45 | 0 | 65 | 1,289 |
| 17 656.1-8 Insurance - Vehicle | 415 | 0 | 415 | 415 | 0 | 0 | 11 | 42 | 0 | 468 | 17 | 0 | 70 | 485 |
| 18 657.1-8 Insurance - General Liability | 483 | 0 | 483 | 483 | 0 | 0 | 10 | 25 | 0 | 518 | 19 | 0 | 53 | 536 |
| 19 658.1-8 Insurance - Workman's Comp. | 9 | 1,341 | 1,350 | 9 | 1,341 | 0 | 0 | 3 | 0 | 1,353 | 49 | 0 | 1,393 | 1,403 |
| 20 659.1-8 Insurance - Other | 283 | 0 | 283 | 283 | 0 | 0 | 1 | 0 | 0 | 284 | 10 | 0 | 12 | 294 |
| 21 660.1-8 Advertising Expense | 30 | 0 | 30 | 30 | 0 | 0 | 1 | 0 | 0 | 31 | 1 | 0 | 2 | 32 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 1,824 | 0 | 0 | 0 | 1,824 | 0 | 0 | 1,824 | 1,824 |
| 23 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 670.1-8 Bad Debt Expense | 758 | 0 | 758 | 758 | 0 | 0 | 0 | 49 | 0 | 807 | 0 | 0 | 49 | 807 |
| 25 675.1-8 Miscellaneous Expenses | 3,721 | 0 | 3,721 | 3,721 | 0 | 0 | 60 | 50 | 0 | 3,831 | 139 | 0 | 249 | 3,970 |
| 26 TOTAL WATER O&M EXPENSES | 74,960 | (1,955) | 73,006 | 74,960 | (1,955) | 1,824 | 388 | 694 | (54) | 75,858 | 2,747 | 3,765 | 7,410 | 82,370 |

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.

0221

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

**Company: SSU / Washington / Sunny Hills 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 | 28,506 | | 28,506 | 28,506 | | | | | | 28,506 | 1,425 | | 1,425 | 29,931 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | *6,940* | *(1,512)* | 5,428 | 6,940 | (1,512) | | | | | 5,428 | 197 | | (1,315) | 5,625 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | *0* |
| 5 615.1-6 Purchased Power | 12,731 | | 12,731 | 12,731 | | | | | | 12,731 | | | 0 | 12,731 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | *220* | | 220 | 220 | | | | | | 220 | 8 | | 8 | 228 |
| 8 620.1-6 Materials and Supplies | 166 | | 166 | 166 | | | | | | 166 | 6 | | 6 | 172 |
| 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 | 1,412 | | 1,412 | 1,412 | | | | | | 1,412 | 51 | | 51 | 1,464 |
| 14 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 *642.1-6 Rental of Equipment* | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 16 650.1-6 Transportation Expense | 1,216 | | 1,216 | 1,216 | | | | | | 1,216 | 44 | | 44 | 1,260 |
| 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 | 958 | 958 | 0 | 958 | | | | | 958 | 35 | | 993 | 993 |
| 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 | 51,193 | (554) | 50,639 | 51,193 | (554) | 0 | 0 | 0 | 0 | 50,639 | 1,767 | 0 | 1,213 | 52,406 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. *"Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is* being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $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.

0222

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

**Company: SSU / Washington / Sunny Hills 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 | 2,927 | | 2,927 | 2,927 | | | | 323 | (28) | 3,222 | 161 | | 456 | 3,383 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 839 | (281) | 557 | 839 | (281) | | | 25 | | 582 | 21 | | (235) | 604 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 13 | | 13 | | | 13 | 13 |
| 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 | 28 | | 28 | 28 | | | | 46 | | 74 | 3 | | 48 | 76 |
| 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 | 5 | | 5 | 5 | | | | 18 | | 22 | 1 | | 19 | 23 |
| 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 | 98 | 98 | 0 | 98 | | | 3 | | 101 | 4 | | 105 | 105 |
| 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 | 758 | | 758 | 758 | | | | 49 | | 807 | | | 49 | 807 |
| 25 675.7 Miscellaneous Expenses | 5 | | 5 | 5 | | | | 17 | | 22 | 1 | | 18 | 23 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 4,562 | (183) | 4,379 | 4,562 | (183) | 0 | 0 | 493 | (28) | 4,844 | 190 | 0 | 472 | 5,034 |

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.

0223

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

**Company: SSU / Washington / Sunny Hills Utilities**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.8 Salaries & Wages - Employees | 8,749 | | 8,749 | 8,749 | | | 213 | 16 | (26) | 8,952 | 448 | | 650 | 9,400 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 3,168 | (1,503) | 1,665 | 3,168 | (1,503) | | 56 | 18 | | 1,741 | 63 | 3,765 | 2,401 | 5,570 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 150 | | 150 | 150 | | | 2 | 0 | | 152 | | | 2 | 152 |
| 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 | 724 | | 724 | 724 | | | 10 | 5 | | 739 | 27 | | 41 | 765 |
| 9 631.8 Contractual Services - Engr. | 1 | | 1 | 1 | | | 0 | 0 | | 1 | 0 | | 0 | 1 |
| 10 632.8 Contractual Services - Acct. | 704 | | 704 | 704 | | | 4 | 0 | | 707 | 26 | | 30 | 733 |
| 11 633.8 Contractual Services - Legal | 286 | | 286 | 286 | | | 7 | 0 | | 293 | 11 | | 17 | 304 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 342 | | 342 | 342 | | | 11 | 0 | | 352 | 13 | | 23 | 365 |
| 14 641.8 Rental of Building/Real Prop. | 136 | | 136 | 136 | | | 0 | 60 | | 197 | 7 | | 68 | 204 |
| 15 642.8 Rental of Equipment | 5 | | 5 | 5 | | | 0 | 0 | | 5 | 0 | | 0 | 6 |
| 16 650.8 Transportation Expense | 4 | | 4 | 4 | | | 2 | 0 | | 6 | 0 | | 2 | 6 |
| 17 656.8 Insurance - Vehicle | 415 | | 415 | 415 | | | 11 | 42 | | 468 | 17 | | 70 | 485 |
| 18 657.8 Insurance - General Liability | 483 | | 483 | 483 | | | 10 | 25 | | 518 | 18 | | 53 | 536 |
| 19 658.8 Insurance - Workman's Comp. | 9 | 285 | 294 | 9 | 285 | | 0 | 1 | | 295 | 11 | | 296 | 305 |
| 20 659.8 Insurance - Other | 283 | | 283 | 283 | | | 1 | 0 | | 284 | 10 | | 12 | 294 |
| 21 660.8 Advertising Expense | 30 | | 30 | 30 | | | 1 | 0 | | 31 | 1 | | 2 | 32 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 1,824 | 0 | 0 | | 1,824 | | | 1,824 | 1,824 |
| 23 667.8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 24 670.8 Bad Debt Expense | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 25 675.8 Miscellaneous Expenses | 3,716 | | 3,716 | 3,716 | | | 60 | 33 | | 3,809 | 138 | | 231 | 3,947 |
| 26 *TOTAL WATER A&G EXPENSES* | 19,205 | (1,218) | 17,987 | 19,205 | (1,218) | 1,824 | 386 | 200 | (26) | 20,374 | 799 | 3,765 | 5,725 | 24,930 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $680,559 / $10,200,389 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0224

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

Company: SSU / Washington / Sunny Hills Utilities

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (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 | 47,942 | | 40,184 | (7,758) | -16.18% | 77,093 | (36,909) | -47.88% |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-S Employee Pensions & Benefits | 0 | | 7,651 | 7,651 | N.A. | 0 | 7,651 | N.A. |
| 4 | 610.1-S Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-S Purchased Power | 16,413 | | 12,882 | (3,531) | -21.52% | 26,393 | (13,511) | -51.19% |
| 6 | 616.1-S Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-S Chemicals | 360 | | 220 | (140) | -38.87% | 579 | (359) | -61.98% |
| 8 | 620.1-S Materials and Supplies | 3,673 | | 918 | (2,755) | -75.00% | 5,906 | (4,988) | -84.45% |
| 9 | 631.1-S Contractual Services - Engr. | 0 | | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 10 | 632.1-S Contractual Services - Acct. | 0 | | 704 | 704 | N.A. | 0 | 704 | N.A. |
| 11 | 633.1-S Contractual Services - Legal | 0 | | 286 | 286 | N.A. | 0 | 286 | N.A. |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.1-S Contractual Services - Other | 0 | | 1,754 | 1,754 | N.A. | 0 | 1,754 | N.A. |
| 14 | 641.1-S Rental of Building/Real Prop. | 913 | | 136 | (777) | -85.06% | 1,468 | (1,332) | -90.71% |
| 15 | 642.1-S Rental of Equipment | 0 | | 5 | 5 | N.A. | 0 | 5 | N.A. |
| 16 | 650.1-S Transportation Expense | 3,131 | | 1,224 | (1,907) | -60.91% | 5,035 | (3,811) | -75.69% |
| 17 | 656.1-S Insurance - Vehicle | 0 | | 415 | 415 | N.A. | 0 | 415 | N.A. |
| 18 | 657.1-S Insurance - General Liability | 0 | | 483 | 483 | N.A. | 0 | 483 | N.A. |
| 19 | 658.1-S Insurance - Workman's Comp. | 0 | | 1,350 | 1,350 | N.A. | 0 | 1,350 | N.A. |
| 20 | 659.1-S Insurance - Other | 733 | | 283 | (450) | -61.43% | 1,179 | (896) | -76.01% |
| 21 | 660.1-S Advertising Expense | 0 | | 30 | 30 | N.A. | 0 | 30 | N.A. |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 1,251 | | 0 | (1,251) | -100.00% | 2,012 | (2,012) | -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 | 419 | | 758 | 339 | 80.95% | 674 | 84 | 12.52% |
| 25 | 675.1-S Miscellaneous Expenses | 7,779 | | 3,721 | (4,058) | -52.16% | 12,509 | (8,788) | -70.25% |
| 26 | **TOTAL WATER O&M EXPENSES** | **82,614** | | **73,006** | **(9,608)** | **-11.63%** | **132,847** | **(59,841)** | **-45.05%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **81,363** | | **73,006** | **(8,357)** | **-10.27%** | **130,835** | **(57,830)** | **-79.21%** |
| 28 | **Average ERC's** | **466** | | **603** | **137** | **29.40%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **60.80%** | | | |

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 / Washington / Sunny Hills 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) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-6 Salaries & Wages - Employees | 41,058 | | 28,508 | (12,550) | -30.57% | 66,023 | (37,515) | -56.82% |
| 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 | | 5,428 | 5,428 | N.A. | 0 | 5,428 | N.A. |
| 4 | 610.1-6 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 16,413 | | 12,731 | (3,682) | -22.43% | 26,393 | (13,662) | -51.76% |
| 6 | 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 360 | | 220 | (140) | -38.87% | 579 | (359) | -61.98% |
| 8 | 620.1-6 Materials and Supplies | 3,673 | | 166 | (3,507) | -95.47% | 5,906 | (5,740) | -97.18% |
| 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 | | 1,412 | 1,412 | N.A. | 0 | 1,412 | 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 | 0 | | 1,216 | 1,216 | N.A. | 0 | 1,218 | 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 | | 958 | 958 | N.A. | 0 | 958 | 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** | **61,504** | | **50,839** | **(10,865)** | **-17.66%** | **98,901** | **(48,262)** | **-48.80%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **61,504** | | **50,839** | **(10,865)** | **-17.66%** | **98,901** | **(48,262)** | **-95.30%** |
| 28 | **Average ERC's** | **466** | | **603** | **137** | **29.40%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **138.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **60.80%** | | | |

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 / Washington / Sunny Hills Utilities

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (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 | 5,544 | | 2,927 | (2,617) | -47.21% | 8,915 | (5,988) | -67.17% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | | | 557 | 557 | N.A. | 0 | 557 | 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 | | | 28 | 28 | N.A. | 0 | 28 | 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 | | | 5 | 5 | N.A. | 0 | 5 | 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. | | | 98 | 98 | N.A. | 0 | 98 | 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 | 419 | | 758 | 339 | 80.95% | 674 | 84 | 12.52% |
| 25 | 675.7 Miscellaneous Expenses | | | 5 | 5 | N.A. | 0 | 5 | N.A. |
| 26 | **TOTAL WATER O&M EXPENSES** | **5,963** | | **4,379** | **(1,584)** | **-26.57%** | **9,589** | **(5,210)** | **-54.34%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **5,963** | | **4,379** | **(1,584)** | **-26.57%** | **9,589** | **(5,210)** | **-118.99%** |
| 28 | **Average ERC's** | **466** | | **603** | **137** | **29.40%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **60.90%** | | | |

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 / Washington / Sunny Hills 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 | 1,340 | | 8,749 | 7,409 | 552.94% | 2,155 | 6,595 | 306.04% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.8 Employee Pensions & Benefits | | | 1,666 | 1,666 | N.A. | 0 | 1,666 | N.A. |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | *615.8 Purchased Power* | | | 150 | 150 | N.A. | 0 | 150 | 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* | | | 724 | 724 | N.A. | 0 | 724 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | | | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 10 | 632.8 Contractual Services - Acct. | | | 704 | 704 | N.A. | 0 | 704 | N.A. |
| 11 | 633.8 Contractual Services - Legal | | | 286 | 286 | N.A. | 0 | 286 | N.A. |
| 12 | 634.8 Contractual Services - Mgmt. Fees | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.8 Contractual Services - Other | | | 342 | 342 | N.A. | 0 | 342 | N.A. |
| 14 | 641.8 Rental of Building/Real Prop. | *913* | | 136 | (777) | -85.06% | 1,468 | (1,332) | -90.71% |
| 15 | 642.8 Rental of Equipment | | | 5 | 5 | N.A. | 0 | 5 | N.A. |
| 16 | 650.8 Transportation Expense | 3,131 | | 4 | (3,127) | -99.86% | 5,035 | (5,031) | -99.93% |
| 17 | 656.8 Insurance - Vehicle | | | 415 | 415 | N.A. | 0 | 415 | N.A. |
| 18 | 657.8 Insurance - General Liability | | | 483 | 483 | N.A. | 0 | 483 | N.A. |
| 19 | *658.8 Insurance - Workman's Comp.* | | | 294 | 294 | N.A. | 0 | 294 | N.A. |
| 20 | 659.8 Insurance - Other | 733 | | 283 | (450) | -61.43% | 1,179 | (896) | -76.01% |
| 21 | 660.8 Advertising Expense | | | 30 | 30 | N.A. | 0 | 30 | N.A. |
| 22 | *666.8 Reg. Comm. Exp. - Rate Case Amort.* | 1,251 | | 0 | (1,251) | -100.00% | 2,012 | (2,012) | -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 | 7,779 | | 3,716 | (4,063) | -52.23% | 12,509 | (8,793) | -70.29% |
| 26 | **TOTAL WATER O&M EXPENSES** | **15,147** | | **17,987** | **2,840** | **18.75%** | **24,357** | **(6,370)** | **-26.15%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **13,896** | | **17,987** | **4,091** | **29.44%** | **22,345** | **(4,358)** | **-24.23%** |
| 28 | **Average ERC's** | **466** | | **603** | **137** | **29.40%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **60.80%** | | | |

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

Explanation: Provide explanation of deviation from previous page.

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

| Line No. | Account No. and Name | O&M GUIDELINE DEVIATION Amount | % | Explanation |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| 1 | 601.1-S Salaries & Wages - Employees | (38,909) | -47.86% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | N.A. | |
| 3 | 604.1-S Employee Pensions & Benefits | 7,651 | N.A. | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (13,511) | -51.19% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | (359) | -61.98% | |
| 8 | 620.1-S Materials and Supplies | (4,988) | -84.45% | |
| 9 | 631.1-S Contractual Services - Engr. | 1 | N.A. | |
| 10 | 632.1-S Contractual Services - Acct. | 704 | N.A. | |
| 11 | 633.1-S Contractual Services - Legal | 286 | N.A. | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | N.A. | |
| 13 | 635.1-S Contractual Services - Other | 1,754 | N.A. | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (1,332) | -90.71% | 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 | (3,811) | -75.69% | |
| 17 | 656.1-S Insurance - Vehicle | 415 | N.A. | |
| 18 | 657.1-S Insurance - General Liability | 483 | N.A. | |
| 19 | 658.1-S Insurance - Workman's Comp. | 1,350 | N.A. | |
| 20 | 659.1-S Insurance - Other | (896) | -76.01% | |
| 21 | 660.1-S Advertising Expense | 30 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (2,012) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 84 | 12.52% | |
| 25 | 675.1-S Miscellaneous Expenses | (8,788) | -70.25% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | (59,841) | -45.05% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Washington / Sunny Hills Utilities** **FPSC**

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

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

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

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

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

## ANALYSIS OF RATE CASE EXPENSE - 1991

**Company: SSU / Washington / Sunny Hills 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<br>Chuck Bliss | 20 - 85 | 82,972 | Enginerring section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $7,296 |
| Total Projected Rate Case Expense | 1,772,200 | 7,296 |
| **Annual Amortization Over 4 Years** | **$443,050** | **$1,824** |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101,044 | 416 |
| % of Total | 100% | 0.4117% |
| (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 / Washington / Sunny Hills Utilities**

**FPSC**

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

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

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

| (1) | (2) | (3) | (4) |
|---|---|---|---|

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

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

## ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Washington / Sunny Hills 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: SSU / Washington / Sunny Hills Utilities

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|
| Line No. | Account No. and Name | 1991 Adj. Avg. PIS | DEPRECIATION RATE Life | DEPRECIATION RATE Rate (%) | 1991 DEPRECIATION EXPENSE Per Books | Adjustment | Adj. Exp. |
| 1 | **INTANGIBLE PLANT** | | | | | | |
| 2 | 301.1 Organization | 1 | 40 | 2.50% | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 4,860 | 40 | 2.50% | 122 | 0 | 122 |
| 4 | 339.1 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 25,631 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 22,101 | 33 | 3.03% | 670 | 0 | 670 |
| 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 | 54,948 | 30 | 3.33% | 1,832 | 0 | 1,832 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 6,347 | 35 | 2.86% | 181 | 0 | 181 |
| 13 | 310.2 Power Generation Eq. | 0 | 20 | 5.00% | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 130,572 | 20 | 5.00% | 6,529 | 0 | 6,529 |
| 15 | 339.2 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 18,380 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 30,133 | 33 | 3.03% | 913 | 0 | 913 |
| 19 | 320.3 Water Treatment Eq. | 89,084 | 22 | 4.55% | 4,049 | 0 | 4,049 |
| 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 | 69,630 | 37 | 2.70% | 1,882 | 0 | 1,882 |
| 25 | 331.4 Transm. & Distribution | 859,254 | 43 | 2.33% | 19,983 | 0 | 19,983 |
| 26 | 333.4 Services | 83,067 | 40 | 2.50% | 2,077 | 0 | 2,077 |
| 27 | 334.4 Meters & Meter Installation | 55,622 | 20 | 5.00% | 2,781 | 0 | 2,781 |
| 28 | 335.4 Hydrants | (224) | 45 | 2.22% | (5) | 0 | (5) |
| 29 | 339.4 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 2,185 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 10,850 | 40 | 2.50% | 271 | 0 | 271 |
| 33 | 340.5 Office Furniture & Equipment | 5,567 | 15 | 6.67% | 371 | 0 | 371 |
| 34 | 340.51 Computer Equipment | 8,601 | 6 | 16.67% | 1,433 | 0 | 1,433 |
| 35 | 341.5 Transportation Equipment | 7,394 | 6 | 16.67% | 1,232 | 0 | 1,232 |
| 36 | 342.5 Stores Equipment | 60 | 18 | 5.56% | 3 | 0 | 3 |
| 37 | 343.5 Tools, Shop & Garage | 2,802 | 16 | 6.25% | 175 | 0 | 175 |
| 38 | 344.5 Laboratory Equipment | 621 | 15 | 6.67% | 41 | 0 | 41 |
| 39 | 345.5 Power Operated Equipment | 3,652 | 12 | 8.33% | 304 | 0 | 304 |
| 40 | 346.5 Communication Equipment | 1,152 | 10 | 10.00% | 115 | 0 | 115 |
| 41 | 347.5 Miscellaneous Equipment | 391 | 15 | 6.67% | 26 | 0 | 26 |
| 42 | 348.5 Other Tangible Plant | 305 | 10 | 10.00% | 31 | 0 | 31 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 4,861 | | 2.50% | 122 | 0 | 122 |
| 45 | **SUPPLY & PUMPING** | 239,599 | | 3.84% | 9,211 | 0 | 9,211 |
| 46 | **WATER TREATMENT PLANT** | 137,597 | | 3.61% | 4,962 | 0 | 4,962 |
| 47 | **TRANSM. & DISTRIBUTION** | 1,067,348 | | 2.50% | 26,717 | 0 | 26,717 |
| 48 | **GENERAL PLANT** | 43,580 | | 9.19% | 4,004 | 0 | 4,004 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | **1,492,986** | | **3.02%** | **45,017** | **0** | **45,017** |
| 52 | **AMORTIZATION OF CIAC** | | | | **(3,000)** | **0** | **(3,000)** |
| 53 | **NON-USED AND USEFUL** | | | | **(19,370)** | **0** | **(19,370)** |
| 54 | ***NET DEPRECIATION EXPENSE - WATER*** | | | | **22,647** | **0** | **22,647** |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Washington / Sunny Hills 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 | 16,050 | 3.99% | 640 | 0 | 640 |
| 2 Line/Main Extension Fees | 8,538 | 2.33% | 199 | 0 | 199 |
| 3 Meter Installation Fees | 3,319 | 5.00% | 166 | 0 | 166 |
| 4 Contributed Lines | 59,118 | 2.33% | 1,375 | 0 | 1,375 |
| 5 Cont. Prty. Other Than Lines | 0 | 2.92% | 0 | 0 | 0 |
| 6 Service Installation Fees | 24,847 | 2.50% | 621 | 0 | 621 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 111,871 | | 3,000 | 0 | 3,000 |

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 / Washington / Sunny Hills 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 | 22,101 | 670 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 0 | 0 | N.A. |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 54,948 | 1,832 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 6,347 | 181 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 0 | 0 | N.A. |
| 9 | 311.2 Pumping Equipment | 130,572 | 6,529 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | 0 | 0 | N.A. |
| 11 | 304.3 Structures & Improvements | 30,133 | 913 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 89,084 | 4,049 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 69,630 | 1,882 | 2.70% |
| 15 | **COMPOSITE RATE** | 402,815 | 16,056 | **3.99%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 0 | 0 | N.A. |
| 18 | 331.4 Transm. & Distribution | 859,254 | 19,983 | 2.33% |
| 19 | 335.4 Hydrants | (224) | (5) | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 0 | 0 | N.A. |
| 21 | **COMPOSITE RATE** | 859,030 | 19,978 | **2.33%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 55,622 | 2,781 | 5.00% |
| 24 | **COMPOSITE RATE** | 55,622 | 2,781 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 83,067 | 2,077 | 2.50% |
| 27 | **COMPOSITE RATE** | 83,067 | 2,077 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 402,815 | 16,056 | 3.99% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 859,030 | 19,978 | 2.33% |
| 31 | Meter Installation Fees (Line 24) | 55,622 | 2,781 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 83,067 | 2,077 | 2.50% |
| 33 | **COMPOSITE RATE** | 1,400,533 | 40,891 | 2.92% |

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

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

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

| Line No. | (1) Account No. and Name | (2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE: Adjusted Depr. Exp. | (3) Remove Amortization of CIAC | (4) Depreciation on Invested Plant | (5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE: % | (6) Amount |
|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 122 | 0 | 122 | 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 | 670 | 0 | 670 | 29.00% | 194 |
| 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 | 1,832 | 0 | 1,832 | 29.00% | 531 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 181 | 0 | 181 | 29.00% | 53 |
| 13 | 310.2 Power Generation Eq. | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 6,529 | 0 | 6,529 | 29.00% | 1,893 |
| 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 | 913 | 0 | 913 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 4,049 | 0 | 4,049 | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0.00% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservoirs | 1,882 | 0 | 1,882 | 7.32% | 138 |
| 25 | 331.4 Transm. & Distribution | 19,983 | 1,375 | 18,607 | 89.00% | 16,561 |
| 26 | 333.4 Services | 2,077 | 0 | 2,077 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 2,781 | 0 | 2,781 | 0.00% | 0 |
| 28 | 335.4 Hydrants | (5) | (0) | (5) | 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 | 271 | 0 | 271 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 371 | 0 | 371 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 1,433 | 0 | 1,433 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 1,232 | 0 | 1,232 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 3 | 0 | 3 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 175 | 0 | 175 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 41 | 0 | 41 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 304 | 0 | 304 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 115 | 0 | 115 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 26 | 0 | 26 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | 31 | 0 | 31 | 0.00% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 122 | 0 | 122 | | 0 |
| 45 | **SUPPLY & PUMPING** | 9,211 | 0 | 9,211 | | 2,671 |
| 46 | **WATER TREATMENT PLANT** | 4,962 | 0 | 4,962 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 26,717 | 1,375 | 25,342 | | 16,698 |
| 48 | **GENERAL PLANT** | 4,004 | 0 | 4,004 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | **45,017** | **1,375** | **43,642** | | **19,370** |
| 52 | **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | **44.38%** | |

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

**Present Income - Interim / Final**

**Company: SSU / Washington / Sunny Hills 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:** | 2,239 | 1,300 | 3,539 | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | 2,239 | 1,313 | 3,552 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 3,468 | 3,468 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 3,468 | 3,468 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 10,595 | 0 | 10,595 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 10,595 | 0 | 10,595 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 12,834 | 4,768 | 17,602 | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | 12,834 | 4,781 | 17,615 | | 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 / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|
| | 1991 INCOME TAXES (INTERIM) | | | 1991 INCOME TAXES (FINAL) | | | | |
| Line No. (PRESENT INCOME) | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 **PRE-TAX INCOME:** | | | | | | | | |
| 2 Operating Revenues | 49,752 | 28,894 | 78,646 | 49,752 | 29,173 | 78,925 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 74,960 | (1,955) | 73,006 | 74,960 | 7,410 | 82,370 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 22,647 | 0 | 22,647 | 22,647 | 0 | 22,647 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 12,834 | 4,781 | 17,615 | 12,834 | 4,781 | 17,615 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 110,441 | 2,826 | 113,267 | 110,441 | 12,191 | 122,631 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | **(60,689)** | **26,068** | **(34,621)** | **(60,689)** | **16,983** | **(43,706)** | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | (60,689) | 26,068 | (34,621) | (60,689) | 16,983 | (43,706) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 446,484 | (130,661) | 315,823 | 446,484 | (129,490) | 316,993 | 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 | 25,896 | (7,578) | 18,318 | 25,896 | (7,510) | 18,386 | - | - |
| 17 Total Taxable Income | (86,585) | 33,646 | (52,939) | (86,585) | 24,493 | (62,092) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | **(32,582)** | **12,661** | **(19,921)** | **(32,582)** | **9,217** | **(23,365)** | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 2,075 | 0 | 2,075 | 2,075 | 0 | 2,075 | C-9 (W) | - |
| 22 Investment Tax Credit | 412 | 0 | 412 | 412 | 0 | 412 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | **(35,070)** | **12,661** | **(22,408)** | **(35,070)** | **9,217** | **(25,853)** | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Washington / Sunny Hills 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. (%) | 44.38% | 0.00% | 44.38% | B-13 (W) | |
| 3 NON-USED & USEFUL AMORT. EXP. | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Sunshine Parkway - 560

## Lake County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Sunshine Parkway
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 | 200,800 | (8,998) | 191,803 | A-5 (W) |
| 2 Utility Land & Land Rights | 19,688 | 0 | 19,688 | A-5 (W) |
| 3 Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (81,483) | 1,802 | (79,681) | A-9 (W) |
| 6 CIAC | (33,803) | 0 | (33,803) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 13,603 | 0 | 13,603 | 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 | 11,343 | 0 | 11,343 | C-7 (W) |
| 12 Working Capital Allowance | 1,467 | 41 | 1,508 | A-17 (W) |
| 13 TOTAL WATER RATE BASE | 131,615 | (7,154) | 124,461 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Sunshine Parkway
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 | 200,800 | (8,998) | 191,803 | A-5 (W) |
| 2 Utility Land & Land Rights | 19,688 | 0 | 19,688 | A-5 (W) |
| 3 Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (81,483) | 1,802 | (79,681) | A-9 (W) |
| 6 CIAC | (33,803) | 0 | (33,803) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 13,603 | 0 | 13,603 | 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 | 11,343 | 0 | 11,343 | C-7 (W) |
| 12 Working Capital Allowance | 1,467 | (22) | 1,445 | A-17 (W) |
| 13 **TOTAL WATER RATE BASE** | **131,615** | **(7,218)** | **124,397** | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Lake / Sunshine Parkway**

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. | (17,995) | (0) | (8,998) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (17,995) | (0) | (8,998) | |
| 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. | 1,811 | 1,811 | 1,811 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (18) | (9) | |
| 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 | | 1,811 | 1,794 | 1,802 | |
| 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 / Sunshine Parkway

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). | (22) | (22) | (22) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (22) | (22) | (22) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 41 | 41 | 41 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 41 | 41 | 41 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (16,206) | 1,771 | (7,218) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (16,143) | 1,834 | (7,154) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Sunshine Parkway**

**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 17180 ENDED 04/30/86** | 213,740 |
| 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 / Sunshine Parkway**

**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 | **4/30/86 BALANCE** | 213,740 |
| 2 | 1986 Additions | 15,164 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 15,164 |
| 6 | **12/31/86 BALANCE** | 228,904 |
| 7 | 1987 Additions | 4,594 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 4,594 |
| 11 | **12/31/87 BALANCE** | 233,498 |
| 12 | 1988 Additions | 3,561 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 3,561 |
| 16 | **12/31/88 BALANCE** | 237,059 |
| 17 | 1989 Additions | 391 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 391 |
| 21 | **12/31/89 BALANCE** | 237,450 |
| 22 | 1990 Additions (A/C 101) | 5,231 |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | 5,231 |
| 27 | **12/31/90 BALANCE** | 242,681 |
| 28 | 1990 General Plant Reallocation Adjustments * | (16,599) |
| 29 | **12/31/90 ADJUSTED BALANCE** | 226,082 |
| 30 | 1991 Additions (A/C 101) | (11,188) |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (0) |
| 34 | 1991 Net Additions | (11,188) |
| 35 | **12/31/91 BALANCE** | 214,894 |

* 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 / Sunshine Parkway

Docket 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 | 17,995 | (17,995) | 0 | 0 | (17,995) | (0) | (0) | 8,998 | (8,998) | 0 |
| 3 | 302.1 Franchises | 1,024 | 4 | 0 | 1,028 | 0 | 0 | 1,028 | 1,026 | 0 | 1,026 |
| 4 | 339.1 Other Plant & Misc. | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 7 | 304.2 Structures & Improvements | 1,120 | 0 | 0 | 1,120 | 0 | 0 | 1,120 | 1,120 | 0 | 1,120 |
| 8 | 305.2 Collect. & Impound. | 29,865 | 0 | 0 | 29,865 | 0 | 0 | 29,865 | 29,865 | 0 | 29,865 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 12,284 | 0 | 0 | 12,284 | 0 | 0 | 12,284 | 12,284 | 0 | 12,284 |
| 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. | 7,827 | 20 | 0 | 7,847 | 0 | 0 | 7,847 | 7,837 | 0 | 7,837 |
| 14 | 311.2 Pumping Equipment | 62,505 | 0 | 0 | 62,505 | 0 | 0 | 62,505 | 62,505 | 0 | 62,505 |
| 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 | 19,649 | 0 | 0 | 19,649 | 0 | 0 | 19,649 | 19,649 | 0 | 19,649 |
| 18 | 304.3 Structures & Improvements | 18,548 | 0 | 0 | 18,548 | 0 | 0 | 18,548 | 18,548 | 0 | 18,548 |
| 19 | 320.3 Water Treatment Eq. | 4,456 | 150 | 0 | 4,606 | 0 | 0 | 4,606 | 4,531 | 0 | 4,531 |
| 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 | 313 | 12 | 0 | 325 | 0 | 0 | 325 | 319 | 0 | 319 |
| 25 | 331.4 Transm. & Distribution | 48,203 | 0 | 0 | 48,203 | 0 | 0 | 48,203 | 48,203 | 0 | 48,203 |
| 26 | 333.4 Services | 6 | 362 | 0 | 368 | 0 | 0 | 368 | 187 | 0 | 187 |
| 27 | 334.4 Meters & Meter Insallation | 1,401 | 4,593 | 0 | 5,994 | 0 | 0 | 5,994 | 3,698 | 0 | 3,698 |
| 28 | 335.4 Hydrants | 166 | 1,610 | 0 | 1,776 | 0 | 0 | 1,776 | 971 | 0 | 971 |
| 29 | 339.4 Other Plant & Misc. | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 8 | 0 | 8 |
| 30 | **GENERAL PLANT** | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 37 | (1) | 0 | 36 | 0 | 0 | 36 | 37 | 0 | 37 |
| 32 | 304.5 Structures & Improvements | 180 | 4 | 0 | 185 | 0 | 0 | 185 | 183 | 0 | 183 |
| 33 | 340.5 Office Furniture & Equipme | 93 | 2 | 0 | 94 | 0 | 0 | 94 | 94 | 0 | 94 |
| 34 | 340.51 Computer Equipment | 122 | 44 | 0 | 167 | 0 | 0 | 167 | 145 | 0 | 145 |
| 35 | 341.5 Transportation Equipment | 120 | 9 | 0 | 129 | 0 | 0 | 129 | 124 | 0 | 124 |
| 36 | 342.5 Stores Equipment | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 37 | 343.5 Tools, Shop & Garage | 48 | (1) | 0 | 47 | 0 | 0 | 47 | 47 | 0 | 47 |
| 38 | 344.5 Laboratory Equipment | 10 | 1 | 0 | 11 | 0 | 0 | 11 | 10 | 0 | 10 |
| 39 | 345.5 Power Operated Equipment | 64 | (6) | 0 | 59 | 0 | 0 | 59 | 61 | 0 | 61 |
| 40 | 346.5 Communication Equipment | 19 | 1 | 0 | 20 | 0 | 0 | 20 | 19 | 0 | 19 |
| 41 | 347.5 Miscellaneous Equipment | 6 | 1 | 0 | 7 | 0 | 0 | 7 | 7 | 0 | 7 |
| 42 | 348.5 Other Tangible Plant | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 19,024 | (17,991) | 0 | 1,033 | (17,995) | (0) | 1,033 | 10,028 | (8,998) | 1,031 |
| 45 | **SUPPLY & PUMPING** | 113,603 | 20 | 0 | 113,623 | 0 | 0 | 113,623 | 113,613 | 0 | 113,613 |
| 46 | **WATER TREATMENT PLANT** | 42,653 | 150 | 0 | 42,803 | 0 | 0 | 42,803 | 42,728 | 0 | 42,728 |
| 47 | **TRANSM. & DISTRIBUTION** | 50,097 | 6,578 | 0 | 56,674 | 0 | 0 | 56,674 | 53,385 | 0 | 53,385 |
| 48 | **GENERAL PLANT** | 705 | 56 | 0 | 761 | 0 | 0 | 761 | 733 | 0 | 733 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 226,082 | (11,188) | 0 | 214,894 | (17,995) | (0) | 214,894 | 220,488 | (8,998) | 211,490 |
| 51 | **LAND & LAND RIGHTS** | 19,688 | (1) | 0 | 19,687 | 0 | 0 | 19,687 | 19,688 | 0 | 19,688 |
| 52 | **TOTAL PIS LESS LAND** | 206,393 | (11,186) | 0 | 195,207 | (17,995) | (0) | 195,207 | 200,800 | (8,998) | 191,803 |

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

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

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

**Company: SSU / Lake / Sunshine Parkway**

Docket 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 | 1,026 | 0 | 0 | 1,026 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | 5 | 0 | 0 | 5 | 0% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 2 | 0 | 0 | 2 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 1,120 | 0 | 0 | 1,120 | 0% | 0 |
| 8 | 305.2 Collect. & Impound. | 29,865 | 0 | 0 | 29,865 | 0% | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 | 307.2 Wells & Springs | 12,284 | 0 | 0 | 12,284 | 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. | 7,837 | 0 | 0 | 7,837 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 62,505 | 0 | 0 | 62,505 | 0% | 0 |
| 15 | 339.2 Other Plant & Misc. | (1) | 0 | 0 | (1) | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 19,649 | 0 | 0 | 19,649 | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 18,548 | 0 | 0 | 18,548 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 4,531 | 0 | 0 | 4,531 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0% | 0 |
| 24 | 330.4 Distr. Reservlors | 319 | 0 | 0 | 319 | 0% | 0 |
| 25 | 331.4 Transm. & Distribution | 48,203 | 0 | 0 | 48,203 | 0% | 0 |
| 26 | 333.4 Services | 187 | 0 | 0 | 187 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 3,698 | 0 | 0 | 3,698 | 0% | 0 |
| 28 | 335.4 Hydrants | 971 | 0 | 0 | 971 | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 8 | 0 | 0 | 8 | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 37 | 0 | 0 | 37 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 183 | 0 | 0 | 183 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 94 | 0 | 0 | 94 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 145 | 0 | 0 | 145 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 124 | 0 | 0 | 124 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 1 | 0 | 0 | 1 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 47 | 0 | 0 | 47 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 10 | 0 | 0 | 10 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 61 | 0 | 0 | 61 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 19 | 0 | 0 | 19 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 7 | 0 | 0 | 7 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 5 | 0 | 0 | 5 | 0% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 1,031 | 0 | 0 | 1,031 | | 0 |
| 45 | **SUPPLY & PUMPING** | 113,613 | 0 | 0 | 113,613 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 42,728 | 0 | 0 | 42,728 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 53,385 | 0 | 0 | 53,385 | | 0 |
| 48 | **GENERAL PLANT** | 733 | 0 | 0 | 733 | | 0 |
| 49 | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 211,490 | 0 | 0 | 211,490 | | 0 |
| 51 | **LAND & LAND RIGHTS** | 19,688 | 0 | 0 | 19,688 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | 191,803 | 0 | 0 | 191,803 | | 0 |
| 53 | | | | **Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) =** | | 0.00% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Sunshine Parkway
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 / Sunshine Parkway**

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 17180 ENDED 04/30/86** | 59,732 |
| 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 / Sunshine Parkway**

**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 | **4/30/86 BALANCE** | 59,732 |
| 2 | 1986 Additions | 3,360 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 3,360 |
| 6 | **12/31/86 BALANCE** | 63,092 |
| 7 | 1987 Additions | 5,286 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 5,286 |
| 11 | **12/31/87 BALANCE** | 68,378 |
| 12 | 1988 Additions | 5,389 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 5,389 |
| 16 | **12/31/88 BALANCE** | 73,767 |
| 17 | 1989 Additions | 5,437 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 5,437 |
| 21 | **12/31/89 BALANCE** | 79,204 |
| 22 | 1990 Additions | 5,301 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 5,301 |
| 26 | **12/31/90 BALANCE** | 84,505 |
| 27 | 1990 General Plant Reallocation Adjustments * | (6,402) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 78,103 |
| 29 | 1991 Additions | 6,760 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | (1,794) |
| 32 | 1991 Net Additions | 4,967 |
| 33 | **12/31/91 BALANCE** | 83,070 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED DEPRECIATION | | | | | | AVERAGE 1991 ACCUM. DEPR. | | |
| Line No. / Account No. and Name | Balance Ended 12/31/90 | Net Additions * | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| 1 **INTANGIBLE PLANT** | | | | | | | | | |
| 2 301.1 Organization | 1,811 | 0 | 1,811 | (1,811) | (1,811) | (0) | 1,811 | (1,811) | (0) |
| 3 302.1 Franchises | 94 | 26 | 119 | 0 | 0 | 119 | 106 | 0 | 106 |
| 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 | 96 | 34 | 130 | 0 | 0 | 130 | 113 | 0 | 113 |
| 8 305.2 Collect. & Impound. | 12,676 | 597 | 13,273 | 0 | 0 | 13,273 | 12,974 | 0 | 12,974 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 5,212 | 409 | 5,622 | 0 | 0 | 5,622 | 5,417 | 0 | 5,417 |
| 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. | 3,114 | 392 | 3,506 | 0 | 0 | 3,506 | 3,310 | 0 | 3,310 |
| 14 311.2 Pumping Equipment | 26,122 | 3,125 | 29,247 | 0 | 0 | 29,247 | 27,684 | 0 | 27,684 |
| 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 | 7,770 | 562 | 8,332 | 0 | 0 | 8,332 | 8,051 | 0 | 8,051 |
| 19 320.3 Water Treatment Eq. | 180 | 206 | 386 | 0 | 0 | 386 | 283 | 0 | 283 |
| 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 | 9 | 13 | 0 | 0 | 13 | 8 | 0 | 8 |
| 25 331.4 Transm. & Distribution | 20,360 | 1,121 | 21,481 | 0 | 0 | 21,481 | 20,921 | 0 | 20,921 |
| 26 333.4 Services | 0 | 5 | 5 | 0 | 0 | 5 | 2 | 0 | 2 |
| 27 334.4 Meters & Meter Insallation | 365 | 185 | 550 | 0 | 0 | 550 | 457 | 0 | 457 |
| 28 335.4 Hydrants | 69 | 22 | 91 | 0 | 0 | 91 | 80 | 0 | 80 |
| 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 | 24 | 5 | 28 | 0 | 0 | 28 | 26 | 0 | 26 |
| 33 340.5 Office Furniture & Equipment | 30 | 6 | 36 | 0 | 0 | 36 | 33 | 0 | 33 |
| 34 340.51 Computer Equipment | 15 | 24 | 40 | 0 | 18 | 57 | 27 | 9 | 36 |
| 35 341.5 Transportation Equipment | 76 | 21 | 97 | 0 | 0 | 97 | 86 | 0 | 86 |
| 36 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 343.5 Tools, Shop & Garage | 22 | 3 | 24 | 0 | 0 | 24 | 23 | 0 | 23 |
| 38 344.5 Laboratory Equipment | 5 | 1 | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| 39 345.5 Power Operated Equipment | 49 | 5 | 54 | 0 | 0 | 54 | 52 | 0 | 52 |
| 40 346.5 Communication Equipment | 7 | 2 | 9 | 0 | 0 | 9 | 8 | 0 | 8 |
| 41 347.5 Miscellaneous Equipment | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 42 348.5 Other Tangible Plant | 2 | 1 | 3 | 0 | 0 | 3 | 2 | 0 | 2 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,905 | 26 | 1,931 | (1,811) | (1,811) | 120 | 1,918 | (1,811) | 107 |
| 45 **SUPPLY & PUMPING** | 47,220 | 4,558 | 51,778 | 0 | 0 | 51,778 | 49,499 | 0 | 49,499 |
| 46 **WATER TREATMENT PLANT** | 7,949 | 768 | 8,717 | 0 | 0 | 8,717 | 8,333 | 0 | 8,333 |
| 47 **TRANSM. & DISTRIBUTION** | 20,799 | 1,341 | 22,140 | 0 | 0 | 22,140 | 21,469 | 0 | 21,469 |
| 48 **GENERAL PLANT** | 231 | 67 | 298 | 0 | 18 | 316 | 264 | 9 | 273 |
| 49 | | | | | | | | | |
| 50 *TOTAL WATER ACCUM. DEP.* | 78,103 | 6,760 | 84,863 | (1,811) | (1,794) | 83,070 | 81,483 | (1,802) | 79,681 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Lake / Sunshine Parkway**

Docket 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)

| Line No. | (1) Account No. and Name | (2) AVERAGE 1991 INVESTED ACCUM. DEPRE. Adjusted Utility Balance | (3) Remove CIAC Accum. Amort. Cont. Prop. | (4) Adjusted Accum. Depr. | (5) 1991 NON-USED & USEFUL Percentage | (6) Average Amount |
|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | |
| 2 | 301.1 Organization | (0) | 0 | (0) | 0% | 0 |
| 3 | 302.1 Franchises | 106 | 0 | 106 | 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 | 113 | 0 | 113 | 0% | 0 |
| 8 | 305.2 Collect. & Impound. | 12,974 | 0 | 12,974 | 0% | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 | 307.2 Wells & Springs | 5,417 | 0 | 5,417 | 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. | 3,310 | 0 | 3,310 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 27,684 | 0 | 27,684 | 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 | 8,051 | 0 | 8,051 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 283 | 0 | 283 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0% | 0 |
| 24 | 330.4 Distr. Reservlors | 8 | 0 | 8 | 0% | 0 |
| 25 | 331.4 Transm. & Distribution | 20,921 | 0 | 20,921 | 0% | 0 |
| 26 | 333.4 Services | 2 | 0 | 2 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 457 | 0 | 457 | 0% | 0 |
| 28 | 335.4 Hydrants | 80 | 0 | 80 | 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 | 26 | 0 | 26 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 33 | 0 | 33 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 36 | 0 | 36 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 86 | 0 | 86 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 0 | 0 | 0 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 23 | 0 | 23 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 5 | 0 | 5 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 52 | 0 | 52 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 8 | 0 | 8 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 1 | 0 | 1 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 2 | 0 | 2 | 0% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 107 | 0 | 107 | | 0 |
| 45 | **SUPPLY & PUMPING** | 49,499 | 0 | 49,499 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 8,333 | 0 | 8,333 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 21,469 | 0 | 21,469 | | 0 |
| 48 | **GENERAL PLANT** | 273 | 0 | 273 | | 0 |
| 49 | | | | | | |
| 50 | **TOTAL** | 79,681 | 0 | 79,681 | | 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 / Sunshine Parkway**

**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 17180 ENDED 04/30/86** | 30,426 |
| 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 / Sunshine Parkway**

**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 | **4/30/86 BALANCE** | 30,426 |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | 30,426 |
| 7 | 1987 Additions | 0 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 0 |
| 11 | **12/31/87 BALANCE** | 30,426 |
| 12 | 1988 Additions | 0 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 0 |
| 16 | **12/31/88 BALANCE** | 30,426 |
| 17 | 1989 Additions | 0 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 0 |
| 21 | **12/31/89 BALANCE** | 30,426 |
| 22 | 1990 Additions | 225 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 225 |
| 26 | **12/31/90 BALANCE** | 30,651 |
| 27 | 1991 Additions | 6,304 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 6,304 |
| 31 | **12/31/91 BALANCE** | 36,955 |

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

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 CIAC | | | | | | AVERAGE 1991 CIAC | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | | |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extension Fees | 30,426 | 0 | 30,426 | 0 | 0 | 30,426 | 30,426 | 0 | 30,426 |
| 3 | Meter Installation Fees | 225 | 4,332 | 4,557 | 0 | 0 | 4,557 | 2,391 | 0 | 2,391 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prty. Other than Lines | 0 | 1,610 | 1,610 | 0 | 0 | 1,610 | 805 | 0 | 805 |
| 6 | Service Installation Fees | 0 | 362 | 362 | 0 | 0 | 362 | 181 | 0 | 181 |
| 7 | **TOTAL WATER CIAC** | 30,651 | 6,304 | 36,955 | 0 | 0 | 36,955 | 33,803 | 0 | 33,803 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Sunshine Parkway**

**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 17180 ENDED 04/30/86** | 9,620 |
| 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 / Sunshine Parkway**

**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 | **4/30/86 BALANCE** | 9,620 |
| 2 | 1986 Additions | 507 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 507 |
| 6 | **12/31/86 BALANCE** | 10,127 |
| 7 | 1987 Additions | 761 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 761 |
| 11 | **12/31/87 BALANCE** | 10,888 |
| 12 | 1988 Additions | 761 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 761 |
| 16 | **12/31/88 BALANCE** | 11,649 |
| 17 | 1989 Additions | 761 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 761 |
| 21 | **12/31/89 BALANCE** | 12,410 |
| 22 | 1990 Additions | 763 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 763 |
| 26 | **12/31/90 BALANCE** | 13,173 |
| 27 | 1991 Additions | 859 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 859 |
| 31 | **12/31/91 BALANCE** | 14,033 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Beginning, End of Year, and Average Balances**

**Company: SSU / Lake / Sunshine Parkway**

Docket 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 | 13,171 | 707 | 13,878 | 0 | 0 | 13,878 | 13,524 | 0 | 13,524 |
| 3 Meter Installation Fees | 3 | 120 | 122 | 0 | 0 | 122 | 63 | 0 | 63 |
| 4 Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 Cont. Prty. Other than Lines | 0 | 28 | 28 | 0 | 0 | 28 | 14 | 0 | 14 |
| 6 Service Installation Fees | 0 | 5 | 5 | 0 | 0 | 5 | 2 | 0 | 2 |
| 7 **TOTAL WATER ACCUM. AMORT. CIAC** | 13,173 | 859 | 14,033 | 0 | 0 | 14,033 | 13,603 | 0 | 13,603 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Sunshine Parkway

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 / Sunshine Parkway**

**FPSC**

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

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

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

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Lake / Sunshine Parkway**

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 / Sunshine Parkway
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 | 11,737 | (180) | 11,557 | 11,737 | 326 | 12,063 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 1,467 | (22) | 1,445 | 1,467 | 41 | 1,508 | |

## 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 / Sunshine Parkway**

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 - % | 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

---

# Sunshine Parkway - 560

## Lake County (SSU)

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

Company: SSU / Lake / Sunshine Parkway
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 | 17,227 | 622 | 17,849 | 21,293 | 39,142 | 119.30% | B-4, B-3 (W) |
| 3 | Other Revenues | 124 | 40 | 164 | 0 | 164 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | **17,350** | **663** | **18,013** | **21,293** | **39,306** | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 11,737 | 326 | 12,063 | 0 | 12,063 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 5,901 | 0 | 5,901 | 0 | 5,901 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 2,257 | 447 | 2,704 | 958 | 3,663 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | (4,486) | 114 | (4,372) | 7,652 | 3,280 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | **15,408** | **888** | **16,296** | **8,610** | **24,906** | | |
| 11 | **NET OPERATING INCOME:** | **1,942** | **(225)** | **1,717** | **12,683** | **14,400** | | |
| 12 | **RATE BASE** | **131,615** | | **124,461** | | **124,461** | | A-1 (W) |
| 13 | **RATE OF RETURN** | **1.48%** | | **1.38%** | | **11.57%** | | D-1 (W) |

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

Company: SSU / Lake / Sunshine Parkway
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 | 17,227 | 622 | 17,849 | 20,145 | 37,994 | 112.86% | B-4, B-3 (W) |
| 3 | Other Revenues | 124 | 0 | 124 | 0 | 124 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | 17,350 | 622 | 17,973 | 20,145 | 38,118 | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 11,737 | (180) | 11,557 | 0 | 11,557 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 5,901 | 0 | 5,901 | 0 | 5,901 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 2,257 | 445 | 2,703 | 907 | 3,609 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | (4,486) | 291 | (4,195) | 7,239 | 3,044 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | 15,408 | 556 | 15,965 | 8,146 | 24,111 | | |
| 11 | **NET OPERATING INCOME:** | 1,942 | 66 | 2,008 | 11,999 | 14,007 | | |
| 12 | **RATE BASE** | 131,615 | | 124,397 | | 124,397 | | A-1 (W) |
| 13 | ***RATE OF RETURN*** | 1.48% | | 1.61% | | 11.26% | | D-1 (W) |

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

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

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

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

| Line No. | (1) Description | (2) INTERIM 1991 | | (3) FINAL 1991 | | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | | | |
| 2 | Return on Equity (%) | 12.11% | (A) | 12.63% | | D-1 (W) | B-1 (W) |
| 3 | Rate of Return (%) | 11.26% | (B) | 11.57% | | D-1 (W) | - |
| | **REQUIRED REVENUE ADJUSTMENT:** | | | | | | |
| 4 | Rate Base | 124,397 | | 124,461 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 14,007 | | 14,400 | | - | - |
| 6 | Adjusted Income under Present Rates | 2,008 | | 1,717 | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 11,999 | | 12,683 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 19,239 | | 20,335 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 20,145 | | 21,293 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 19,239 | | 20,335 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 7,239 | | 7,652 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 907 | | 958 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 11,999 | | 12,683 | | | 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 / Sunshine Parkway**

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. | 622 | 663 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 622 | 663 | |
| 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. | (180) | (180) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 31 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 7 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 12 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (1) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 395 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 63 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (180) | 326 | |
| 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. | 28 | 30 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 417 | 417 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 445 | 447 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 291 | 114 | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 291 | 114 | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 66 | (225) | |

## PRESENT WATER OPERATING REVENUES - 1991

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

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

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

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1991 REVENUES (PRESENT) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | |
| 3 | 461.1 Metered - Residential | 0 | 0 | |
| 4 | 461.2 Metered - Commercial | 17,137 | 0 | |
| 5 | 461.3 Metered - Industrial | 0 | 0 | |
| 6 | 461.4 Metered - Pubic Authorities | 0 | 0 | |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | |
| 8 | **SUBTOTAL WATER SALES** | 17,137 | 712 | 17,849 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | |
| 11 | 462.2 Private Fire Protection | 0 | 0 | |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | |
| 13 | 465 Irrigation Customers | 0 | 0 | |
| 14 | 466 Sales for Resale | 0 | 0 | |
| 15 | 467 Interdepartmental Sales | 0 | 0 | |
| | 475 Unbilled Revenues | 90 | 0 | |
| 16 | **SUBTOTAL OTHER WATER SALES** | 90 | (90) | 0 |
| 17 | **TOTAL WATER SALES** | 17,227 | 622 | 17,849 |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 124 | 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** | 124 | 40 | 164 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 17,350 | 622 | 17,973 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 17,350 | 663 | 18,013 |

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 / Sunshine Parkway

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 | 4,836 | 251 | 5,087 | 4,640 | 232 | 4,872 | 49 | 8 | 57 | 147 | 11 | 158 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 1,263 | (244) | 1,019 | 1,196 | (280) | 915 | 14 | (4) | 10 | 53 | 40 | 94 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 2,515 | 0 | 2,515 | 2,512 | 0 | 2,512 | 0 | 0 | 0 | 3 | 0 | 3 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 352 | 13 | 365 | 352 | 13 | 365 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 1,760 | 65 | 1,825 | 1,747 | 63 | 1,811 | 0 | 1 | 1 | 12 | 1 | 13 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 11 | 633 Contractual Services - Legal | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 352 | 13 | 364 | 346 | 13 | 358 | 0 | 0 | 0 | 6 | 0 | 6 |
| 14 | 641 Rental of Building/Real Prop. | 2 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| 15 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650 Transportation Expense | 480 | 18 | 498 | 480 | 17 | 497 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 656 Insurance - Vehicle | 7 | 1 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 1 | 8 |
| 18 | 657 Insurance - General Liability | 8 | 1 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 1 | 9 |
| 19 | 658 Insurance - Workman's Comp. | 0 | 168 | 168 | 0 | 162 | 162 | 0 | 2 | 2 | 0 | 5 | 5 |
| 20 | 659 Insurance - Other | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 21 | 660 Advertising Expense | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 31 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 31 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 13 | 1 | 14 | 0 | 0 | 0 | 13 | 1 | 14 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 126 | 7 | 133 | 64 | 2 | 66 | 0 | 0 | 0 | 63 | 4 | 66 |
| 26 | **TOTAL WATER O&M EXPENSES** | 11,737 | 326 | 12,063 | 11,337 | 222 | 11,559 | 77 | 8 | 85 | 323 | 96 | 419 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 4,836 | 251 | 5,087 | 4,640 | 232 | 4,872 | 49 | 8 | 57 | 147 | 11 | 158 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 1,263 | (244) | 1,019 | 1,196 | (280) | 915 | 14 | (4) | 10 | 53 | 40 | 94 |
| 31 | **TOTAL WATER LABOR COSTS** | 6,099 | 7 | 6,106 | 5,835 | (48) | 5,787 | 63 | 4 | 67 | 201 | 51 | 252 |

0274

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

Company: SSU / Lake / Sunshine Parkway

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 | 4,836 | 0 | 4,836 | 4,640 | 0 | 4,640 | 49 | 0 | 49 | 147 | 0 | 147 |
| 2 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 604 Employee Pensions & Benefits | 1,263 | (342) | 921 | 1,196 | (312) | 883 | 14 | (5) | 9 | 53 | (25) | 28 |
| 4 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 615 Purchased Power | 2,515 | 0 | 2,515 | 2,512 | 0 | 2,512 | 0 | 0 | 0 | 3 | 0 | 3 |
| 6 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 618 Chemicals | 352 | 0 | 352 | 352 | 0 | 352 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 620 Materials and Supplies | 1,760 | 0 | 1,760 | 1,747 | 0 | 1,747 | 0 | 0 | 0 | 12 | 0 | 12 |
| 9 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 632 Contractual Services - Acct. | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 11 633 Contractual Services - Legal | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 12 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 635 Contractual Services - Other | 352 | 0 | 352 | 346 | 0 | 346 | 0 | 0 | 0 | 6 | 0 | 6 |
| 14 641 Rental of Building/Real Prop. | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 15 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 650 Transportation Expense | 480 | 0 | 480 | 480 | 0 | 480 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 656 Insurance - Vehicle | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 7 |
| 18 657 Insurance - General Liability | 8 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 8 |
| 19 658 Insurance - Workman's Comp. | 0 | 162 | 162 | 0 | 156 | 156 | 0 | 2 | 2 | 0 | 5 | 5 |
| 20 659 Insurance - Other | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 21 660 Advertising Expense | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 22 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 670 Bad Debt Expense | 13 | 0 | 13 | 0 | 0 | 0 | 13 | 0 | 13 | 0 | 0 | 0 |
| 25 675 Miscellaneous Expenses | 126 | 0 | 126 | 64 | 0 | 64 | 0 | 0 | 0 | 63 | 0 | 63 |
| 26 TOTAL WATER O&M EXPENSES | 11,737 | (180) | 11,557 | 11,337 | (156) | 11,180 | 77 | (3) | 74 | 323 | (20) | 303 |
| 27 Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 601 Salaries & Wages - Employees | 4,836 | 0 | 4,836 | 4,640 | 0 | 4,640 | 49 | 0 | 49 | 147 | 0 | 147 |
| 29 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 604 Employee Pensions & Benefits | 1,263 | (342) | 921 | 1,196 | (312) | 883 | 14 | (5) | 9 | 53 | (25) | 28 |
| 31 TOTAL WATER LABOR COSTS | 6,099 | (342) | 5,757 | 5,835 | (312) | 5,523 | 63 | (5) | 59 | 201 | (25) | 175 |

0275

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Sunshine Parkway
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 | 264 | 431 | 274 | 185 | 444 | 34 | 426 | 553 | 507 | 295 | 148 | 1,277 | 4,836 | 0 | 4,836 | 251 | 5,087 |
| 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 | 125 | 90 | 49 | 115 | 10 | 113 | 161 | 137 | 79 | 41 | 254 | 1,263 | (342) | 921 | (244) | 1,019 |
| 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 | 201 | 190 | 205 | 207 | 182 | 230 | 229 | 211 | 200 | 194 | 201 | 265 | 2,515 | 0 | 2,515 | 0 | 2,515 |
| 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 | 331 | 0 | 0 | 0 | 0 | 21 | 0 | 352 | 0 | 352 | 13 | 365 |
| 8 | 620.1-8 Materials and Supplies | 44 | 226 | 115 | 115 | 73 | 79 | 97 | 89 | 559 | 118 | 231 | 14 | 1,760 | 0 | 1,760 | 65 | 1,825 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-8 Contractual Services - Acct. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 | 0 | 12 |
| 11 | 633.1-8 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 0 | 5 |
| 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 | 0 | 0 | 0 | 0 | 225 | 25 | 31 | 25 | 0 | 1 | 0 | 41 | 352 | 0 | 352 | 13 | 364 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 1 | 3 |
| 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 | 27 | 63 | 54 | 14 | 39 | 1 | 27 | 49 | 67 | 35 | 26 | 78 | 480 | 0 | 480 | 18 | 498 |
| 17 | 656.1-8 Insurance - Vehicle | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 | 1 | 8 |
| 18 | 657.1-8 Insurance - General Liability | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 | 1 | 9 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 162 | 162 | 168 | 168 |
| 20 | 659.1-8 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 0 | 5 |
| 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 | 31 | 31 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 0 | 13 | 1 | 14 |
| 25 | 675.1-8 Miscellaneous Expenses | 4 | 5 | 5 | 5 | 5 | 5 | 69 | 5 | 5 | 5 | 5 | 6 | 126 | 0 | 126 | 7 | 133 |
| 26 | TOTAL WATER O&M EXPENSES | 634 | 1,045 | 749 | 580 | 1,088 | 720 | 996 | 1,098 | 1,479 | 731 | 676 | 1,940 | 11,737 | (180) | 11,557 | 326 | 12,063 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-8 Salaries & Wages - Employees | 4,836 | 251 | 5,087 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 1,263 | (244) | 1,019 |
| 31 | TOTAL WATER LABOR COSTS | 6,099 | 7 | 6,106 |

0276

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Sunshine Parkway
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 | 250 | 414 | 257 | 169 | 427 | 18 | 409 | 538 | 491 | 278 | 132 | 1,256 | 4,640 | 0 | 4,640 | 232 | 4,872 |
| 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 | 119 | 84 | 44 | 109 | 5 | 108 | 156 | 131 | 73 | 36 | 247 | 1,196 | (312) | 883 | (280) | 915 |
| 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 | 201 | 190 | 205 | 207 | 182 | 230 | 228 | 211 | 200 | 194 | 201 | 265 | 2,512 | 0 | 2,512 | 0 | 2,512 |
| 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 | 331 | 0 | 0 | 0 | 0 | 21 | 0 | 352 | 0 | 352 | 13 | 365 |
| 8 | 620.1-6 Materials and Supplies | 43 | 225 | 114 | 114 | 72 | 78 | 96 | 88 | 558 | 117 | 230 | 13 | 1,747 | 0 | 1,747 | 63 | 1,811 |
| 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 | 225 | 25 | 30 | 25 | 0 | 0 | 0 | 40 | 346 | 0 | 346 | 13 | 358 |
| 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 | 27 | 63 | 54 | 14 | 39 | 1 | 27 | 49 | 67 | 35 | 26 | 77 | 480 | 0 | 480 | 17 | 497 |
| 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 | 156 | 156 | 162 | 162 |
| 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 | 64 | 0 | 0 | 0 | 0 | 0 | 64 | 0 | 64 | 2 | 66 |
| 26 | TOTAL WATER DIRECT O&M EXPENSES | 607 | 1,011 | 715 | 548 | 1,054 | 688 | 961 | 1,066 | 1,447 | 696 | 645 | 1,899 | 11,337 | (156) | 11,180 | 222 | 11,559 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 4,640 | 232 | 4,872 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 1,196 | (280) | 915 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 5,835 | (48) | 5,787 |

0277

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

Company: SSU / Lake / Sunshine Parkway
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 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 5 | 6 | 49 | 0 | 49 | 8 | 57 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 14 | (5) | 9 | (4) | 10 |
| 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 | 0 | 0 | 0 | 1 | 1 |
| 9 | 631.7 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 0 | 13 | 1 | 14 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 4 | 6 | 8 | 6 | 7 | 5 | 6 | 7 | 5 | 6 | 7 | 9 | 77 | (3) | 74 | 8 | 85 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 49 | 8 | 57 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 14 | (4) | 10 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 63 | 4 | 67 |

0278

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Sunshine Parkway
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 | 11 | 13 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 13 | 11 | 15 | 147 | 0 | 147 | 11 | 158 |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 53 | (25) | 28 | 40 | 94 |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 3 |
| 6 | 616.8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 Materials and Supplies | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 | 1 | 13 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 | 0 | 12 |
| 11 | 633.8 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 0 | 5 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 6 | 0 | 6 | 0 | 6 |
| 14 | 641.8 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 1 | 3 |
| 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 | 7 | 0 | 7 | 1 | 8 |
| 18 | 657.8 Insurance - General Liability | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 | 1 | 9 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 5 | 5 | 5 |
| 20 | 659.8 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 0 | 5 |
| 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 | 31 | 31 |
| 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 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 63 | 0 | 63 | 4 | 66 |
| 26 | TOTAL WATER A&G EXPENSES | 23 | 28 | 26 | 26 | 27 | 27 | 28 | 25 | 27 | 28 | 24 | 33 | 323 | (20) | 303 | 96 | 419 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 147 | 11 | 158 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 53 | 40 | 94 |
| 31 | TOTAL WATER A&G LABOR COSTS | 201 | 51 | 252 |

0279

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

Company: SSU / Lake / Sunshine Parkway

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 | 4,836 | 0 | 4,836 | 4,836 | 0 | 0 | 4 | 6 | (1) | 4,845 | 242 | 0 | 251 | 5,087 |
| 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 | 1,263 | (342) | 921 | 1,263 | (342) | 0 | 1 | 1 | 0 | 922 | 33 | 63 | (244) | 1,019 |
| 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 | 2,515 | 0 | 2,515 | 2,515 | 0 | 0 | 0 | 0 | 0 | 2,515 | 0 | 0 | 0 | 2,515 |
| 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 | 352 | 0 | 352 | 352 | 0 | 0 | 0 | 0 | 0 | 352 | 13 | 0 | 13 | 365 |
| 8 620.1-8 Materials and Supplies | 1,760 | 0 | 1,760 | 1,760 | 0 | 0 | 0 | 1 | 0 | 1,761 | 64 | 0 | 65 | 1,825 |
| 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. | 12 | 0 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 12 |
| 11 633.1-8 Contractual Services - Legal | 5 | 0 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 5 |
| 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 | 352 | 0 | 352 | 352 | 0 | 0 | 0 | 0 | 0 | 352 | 13 | 0 | 13 | 364 |
| 14 641.1-8 Rental of Building/Real Prop. | 2 | 0 | 2 | 2 | 0 | 0 | 0 | 1 | 0 | 3 | 0 | 0 | 1 | 3 |
| 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 | 480 | 0 | 480 | 480 | 0 | 0 | 0 | 0 | 0 | 481 | 17 | 0 | 18 | 498 |
| 17 656.1-8 Insurance - Vehicle | 7 | 0 | 7 | 7 | 0 | 0 | 0 | 1 | 0 | 8 | 0 | 0 | 1 | 8 |
| 18 657.1-8 Insurance - General Liability | 8 | 0 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 1 | 9 |
| 19 658.1-8 Insurance - Workman's Comp. | 0 | 162 | 162 | 0 | 162 | 0 | 0 | 0 | 0 | 163 | 6 | 0 | 168 | 168 |
| 20 659.1-8 Insurance - Other | 5 | 0 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 5 |
| 21 660.1-8 Advertising Expense | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 31 | 0 | 0 | 0 | 31 | 0 | 0 | 31 | 31 |
| 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 | 13 | 0 | 13 | 13 | 0 | 0 | 0 | 1 | 0 | 14 | 0 | 0 | 1 | 14 |
| 25 675.1-8 Miscellaneous Expenses | 126 | 0 | 126 | 126 | 0 | 0 | 1 | 1 | 0 | 128 | 5 | 0 | 7 | 133 |
| 26 TOTAL WATER O&M EXPENSES | 11,737 | (180) | 11,557 | 11,737 | (180) | 31 | 7 | 12 | (1) | 11,805 | 395 | 63 | 328 | 12,063 |

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.

0280

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

**Company: SSU / Lake / Sunshine Parkway**

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 | 4,640 | | 4,640 | 4,640 | | | | | | 4,640 | 232 | | 232 | 4,872 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 1,196 | (312) | 883 | 1,196 | (312) | | | | | 883 | 32 | | (280) | 915 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 2,512 | | 2,512 | 2,512 | | | | | | 2,512 | | | 0 | 2,512 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 352 | | 352 | 352 | | | | | | 352 | 13 | | 13 | 365 |
| 8 620.1-6 Materials and Supplies | 1,747 | | 1,747 | 1,747 | | | | | | 1,747 | 63 | | 63 | 1,811 |
| 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 | 346 | | 346 | 346 | | | | | | 346 | 13 | | 13 | 358 |
| 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 | 480 | | 480 | 480 | | | | | | 480 | 17 | | 17 | 497 |
| 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 | 156 | 156 | 0 | 156 | | | | | 156 | 6 | | 162 | 162 |
| 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 | 64 | | 64 | 64 | | | | | | 64 | 2 | | 2 | 66 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 11,337 | (156) | 11,180 | 11,337 | (156) | 0 | 0 | 0 | 0 | 11,180 | 378 | 0 | 222 | 11,558 |

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.

0281

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

Company: SSU / Lake / Sunshine Parkway

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 | 49 | | 49 | 49 | | | | 5 | (0) | 54 | 3 | | 8 | 57 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 14 | (5) | 9 | 14 | (5) | | | 0 | | 10 | 0 | | (4) | 10 |
| 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 | 0 | | 0 | 0 | | | | 1 | | 1 | 0 | | 1 | 1 |
| 9 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 11 633.7 Contractual Services - Legal | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 12 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.7 Contractual Services - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 14 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 15 642.7 Rental of Equipment | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 16 650.7 Transportation Expense | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 17 656.7 Insurance - Vehicle | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 18 657.7 Insurance - General Liability | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 19 658.7 Insurance - Workman's Comp. | 0 | 2 | 2 | 0 | 2 | | | 0 | | 2 | 0 | | 2 | 2 |
| 20 659.7 Insurance - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 21 660.7 Advertising Expense | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 22 666.7 Reg. Comm. Exp. - Rate Case Amort | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 23 667.7 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 24 670.7 Bad Debt Expense | 13 | | 13 | 13 | | | | 1 | | 14 | | | 1 | 14 |
| 25 675.7 Miscellaneous Expenses | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 77 | (3) | 74 | 77 | (3) | 0 | 0 | 8 | (0) | 82 | 3 | 0 | 8 | 85 |

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

0282

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

**Company: SSU / Lake / Sunshine Parkway**

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 | 147 | | 147 | 147 | | | 4 | 0 | (0) | 151 | 8 | | 11 | 158 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 53 | (25) | 28 | 53 | (25) | | 1 | 0 | | 29 | 1 | 63 | 40 | 94 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 3 | | 3 | 3 | | | 0 | 0 | | 3 | | | 0 | 3 |
| 6 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 7 618.8 Chemicals | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 8 620.8 Materials and Supplies | 12 | | 12 | 12 | | | 0 | 0 | | 12 | 0 | | 1 | 13 |
| 9 631.8 Contractual Services - Engr. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.8 Contractual Services - Acct. | 12 | | 12 | 12 | | | 0 | 0 | | 12 | 0 | | 0 | 12 |
| 11 633.8 Contractual Services - Legal | 5 | | 5 | 5 | | | 0 | 0 | | 5 | 0 | | 0 | 5 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 6 | | 6 | 6 | | | 0 | 0 | | 6 | 0 | | 0 | 6 |
| 14 641.8 Rental of Building/Real Prop | 2 | | 2 | 2 | | | 0 | 1 | | 3 | 0 | | 1 | 3 |
| 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 | 7 | | 7 | 7 | | | 0 | 1 | | 8 | 0 | | 1 | 8 |
| 18 657.8 Insurance - General Liability | 8 | | 8 | 8 | | | 0 | 0 | | 9 | 0 | | 1 | 9 |
| 19 658.8 Insurance - Workman's Comp. | 0 | 5 | 5 | 0 | 5 | | 0 | 0 | | 5 | 0 | | 5 | 5 |
| 20 659.8 Insurance - Other | 5 | | 5 | 5 | | | 0 | 0 | | 5 | 0 | | 0 | 5 |
| 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 | | 31 | 0 | 0 | | 31 | | | 31 | 31 |
| 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 | 63 | | 63 | 63 | | | 1 | 1 | | 64 | 2 | | 4 | 66 |
| 26 TOTAL WATER A&G EXPENSES | 323 | (20) | 303 | 323 | (20) | 31 | 7 | 3 | (0) | 343 | 13 | 63 | 98 | 419 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $860,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0283

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

Company: SSU / Lake / Sunshine Parkway

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/87 | (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 | 2,696 | | 4,836 | 2,140 | 79.38% | 1,469 | 3,367 | 229.16% |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 8 | | 0 | (8) | -100.00% | 4 | (4) | -100.00% |
| 3 | 604.1-S Employee Pensions & Benefits | 14 | | 921 | 907 | 6477.21% | 8 | 913 | 11968.84% |
| 4 | 610.1-S Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-S Purchased Power | 3,247 | | 2,515 | (732) | -22.56% | 1,770 | 745 | 42.10% |
| 6 | 616.1-S Fuel for Power Purchased | 404 | | 0 | (404) | -100.00% | 220 | (220) | -100.00% |
| 7 | 618.1-S Chemicals | 275 | | 352 | 77 | 28.08% | 150 | 202 | 135.03% |
| 8 | 620.1-S Materials and Supplies | 35 | | 1,760 | 1,725 | 4928.53% | 19 | 1,741 | 9127.09% |
| 9 | 631.1-S Contractual Services - Engr. | 1 | | 0 | (1) | -97.59% | 1 | (1) | -95.58% |
| 10 | 632.1-S Contractual Services - Acct. | 3 | | 12 | 9 | 294.61% | 2 | 10 | 624.08% |
| 11 | 633.1-S Contractual Services - Legal | 16 | | 5 | (11) | -69.92% | 9 | (4) | -44.80% |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 2 | | 0 | (2) | -100.00% | 1 | (1) | -100.00% |
| 13 | 635.1-S Contractual Services - Other | 82 | | 352 | 270 | 328.72% | 45 | 307 | 686.68% |
| 14 | 641.1-S Rental of Building/Real Prop. | 3 | | 2 | (1) | -23.51% | 2 | 1 | 40.36% |
| 15 | 642.1-S Rental of Equipment | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.1-S Transportation Expense | 14 | | 480 | 466 | 3329.91% | 8 | 473 | 6193.71% |
| 17 | 656.1-S Insurance - Vehicle | 16 | | 7 | (9) | -56.37% | 9 | (2) | -19.94% |
| 18 | 657.1-S Insurance - General Liability | 23 | | 8 | (15) | -64.67% | 13 | (4) | -35.18% |
| 19 | 658.1-S Insurance - Workman's Comp. | 9 | | 162 | 153 | 1705.51% | 5 | 158 | 3213.01% |
| 20 | 659.1-S Insurance - Other | 3 | | 5 | 2 | 58.59% | 2 | 3 | 191.01% |
| 21 | 660.1-S Advertising Expense | 0 | | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 8 | | 0 | (8) | -100.00% | 4 | (4) | -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 | (199) | | 13 | 212 | -106.41% | (108) | 121 | -111.76% |
| 25 | 675.1-S Miscellaneous Expenses | 425 | | 126 | (299) | -70.24% | 232 | (105) | -45.39% |
| 26 | **TOTAL WATER O&M EXPENSES** | 7,085 | | 11,557 | 4,472 | 63.11% | 3,881 | 7,696 | 199.31% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 7,077 | | 11,557 | 4,480 | 63.30% | 3,857 | 7,700 | 66.63% |
| 28 | **Average ERC's** | 88 | | 40 | (48) | -54.55% | | | |
| 29 | **Average Consumer Price Index - U** | 113.6 | | 136.2 | 23 | 19.89% | | | |
| 30 | | | | Compounded Multiplier = | | -45.50% | | | |

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 / Sunshine Parkway

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 12/31/87 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-6 Salaries & Wages - Employees | 2,484 | | 4,640 | 2,156 | 86.78% | 1,354 | 3,286 | 242.74% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | 0 | | 883 | 883 | N.A. | 0 | 883 | N.A. |
| 4 | 610.1-6 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 3,245 | | 2,512 | (733) | -22.59% | 1,768 | 744 | 42.05% |
| 6 | 616.1-6 Fuel for Power Purchased | 404 | | 0 | (404) | -100.00% | 220 | (220) | -100.00% |
| 7 | 618.1-6 Chemicals | 275 | | 352 | 77 | 28.08% | 150 | 202 | 135.03% |
| 8 | 620.1-6 Materials and Supplies | 35 | | 1,747 | 1,712 | 4892.37% | 19 | 1,728 | 9060.74% |
| 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 | | 346 | 346 | N.A. | 0 | 346 | 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 | 13 | | 480 | 467 | 3592.69% | 7 | 473 | 6675.90% |
| 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 | | 156 | 156 | N.A. | 0 | 156 | 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 | | 64 | 64 | N.A. | 0 | 64 | N.A. |
| 26 | TOTAL WATER O&M EXPENSES | 6,456 | | 11,180 | 4,724 | 73.18% | 3,518 | 7,662 | 217.77% |
| 27 | SUBTOTAL (less accts. 666 & 667) | 6,456 | | 11,180 | 4,724 | 73.18% | 3,518 | 7,662 | 88.53% |
| 28 | Average ERC's | 88 | | 40 | (48) | -54.55% | | | |
| 29 | Average Consumer Price Index - U | 113.6 | | 136.2 | 23 | 19.89% | | | |
| 30 | | | | Compounded Multiplier = | | -45.50% | | | |

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 / Sunshine Parkway

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/87 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 141 | | 49 | (92) | -65.07% | 77 | (28) | -35.91% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 9 | 9 | N.A. | 0 | 9 | N.A. |
| 4 | 610.7 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.7 Purchased Power | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 6 | 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.7 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.7 Materials and Supplies | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 9 | 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.7 Contractual Services - Legal | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | | 2 | 2 | N.A. | 0 | 2 | N.A. |
| 20 | 659.7 Insurance - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.7 Advertising Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.7 Bad Debt Expense | (199) | | 13 | 212 | -106.41% | (108) | 121 | -111.76% |
| 25 | 675.7 Miscellaneous Expenses | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 26 | TOTAL WATER O&M EXPENSES | (58) | | 74 | 132 | -227.03% | (32) | 105 | -333.10% |
| 27 | SUBTOTAL (less accts. 666 & 667) | (58) | | 74 | 132 | -227.03% | (32) | 105 | 142.90% |
| 28 | Average ERC's | 88 | | 40 | (48) | -54.55% | | | |
| 29 | Average Consumer Price Index - U | 113.6 | | 136.2 | 23 | 19.89% | | | |
| 30 | | | | Compounded Multiplier = | | -45.50% | | | |

Notes:

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

Description of Calculation:

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

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

Company: SSU / Lake / Sunshine Parkway

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/87 | (3) Current Test Year Ended 12/31/91 (a) (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 | 71 | 147 | 76 | 107.36% | 39 | 109 | 280.49% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 8 | 0 | (8) | -100.00% | 4 | (4) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 14 | 28 | 14 | 100.23% | 8 | 20 | 267.40% |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 2 | 3 | 1 | 26.57% | 1 | 1 | 132.25% |
| 6 | 616.8 Fuel for Power Purchased | 0 | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.8 Materials and Supplies | 0 | 12 | 12 | N.A. | 0 | 12 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | 1 | 0 | (1) | -97.59% | 1 | (1) | -95.58% |
| 10 | 632.8 Contractual Services - Acct. | 3 | 12 | 9 | 294.61% | 2 | 10 | 624.08% |
| 11 | 633.8 Contractual Services - Legal | 16 | 5 | (11) | -69.92% | 9 | (4) | -44.80% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 2 | 0 | (2) | -100.00% | 1 | (1) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 82 | 6 | (76) | -92.99% | 45 | (39) | -87.14% |
| 14 | 641.8 Rental of Building/Real Prop. | 3 | 2 | (1) | -23.51% | 2 | 1 | 40.36% |
| 15 | 642.8 Rental of Equipment | 0 | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.8 Transportation Expense | 1 | 0 | (1) | -93.87% | 1 | (0) | -86.75% |
| 17 | 656.8 Insurance - Vehicle | 16 | 7 | (9) | -56.37% | 9 | (2) | -19.94% |
| 18 | 657.8 Insurance - General Liability | 23 | 8 | (15) | -64.67% | 13 | (4) | -35.18% |
| 19 | 658.8 Insurance - Workman's Comp. | 9 | 5 | (4) | -45.04% | 5 | 0 | 0.86% |
| 20 | 659.8 Insurance - Other | 3 | 5 | 2 | 58.59% | 2 | 3 | 191.01% |
| 21 | 660.8 Advertising Expense | 0 | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 8 | 0 | (8) | -100.00% | 4 | (4) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.8 Bad Debt Expense | 0 | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 425 | 63 | (362) | -85.28% | 232 | (169) | -73.00% |
| 26 | **TOTAL WATER O&M EXPENSES** | **667** | **303** | **(364)** | **-55.94%** | **374** | **(72)** | **-19.16%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **679** | **303** | **(376)** | **-55.42%** | **370** | **(67)** | **-22.28%** |
| 28 | **Average ERC's** | **88** | **40** | **(48)** | **-54.55%** | | | |
| 29 | **Average Consumer Price Index - U** | **113.6** | **136.2** | **23** | **19.89%** | | | |
| 30 | | | **Compounded Multiplier =** | | **-45.50%** | | | |

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 / Sunshine Parkway
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 | 3,367 | 229.16% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (4) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 913 | 11988.84% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | 745 | 42.10% | |
| 6 | 616.1-S Fuel for Power Purchased | (220) | -100.00% | |
| 7 | 618.1-S Chemicals | 202 | 135.03% | |
| 8 | 620.1-S Materials and Supplies | 1,741 | 9127.09% | |
| 9 | 631.1-S Contractual Services - Engr. | (1) | -95.58% | |
| 10 | 632.1-S Contractual Services - Acct. | 10 | 624.08% | |
| 11 | 633.1-S Contractual Services - Legal | (4) | -44.80% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (1) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 307 | 686.68% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | 1 | 40.36% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | 0 | N.A. | |
| 16 | 650.1-S Transportation Expense | 473 | 6193.71% | |
| 17 | 656.1-S Insurance - Vehicle | (2) | -19.94% | |
| 18 | 657.1-S Insurance - General Liability | (4) | -35.18% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 158 | 3213.01% | |
| 20 | 659.1-S Insurance - Other | 3 | 191.01% | |
| 21 | 660.1-S Advertising Expense | 1 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (4) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 121 | -111.76% | |
| 25 | 675.1-S Miscellaneous Expenses | (105) | -45.39% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 7,896 | 199.31% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Lake / Sunshine Parkway**

**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 / Sunshine Parkway**

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<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $123 |
| 50 | Total Projected Rate Case Expense | 1,772,200 | 123 |
| 52 | **Annual Amortization Over 4 Years** | **$443,050** | **$31** |
| 55 | Method of Allocation Between Systems: | | |
| 56 | Average Number of Customers | 101,044 | 7 |
| 57 | % of Total | 100% | 0.0069% |
| 59 | (A detailed allocation schedule is contained in Volume I of the MFR's) | | |

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

**Company: SSU / Lake / Sunshine Parkway** **FPSC**

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

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

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

| (1) | (2) | (3) | (4) |
|---|---|---|---|

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

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

## ALLOCATION OF EXPENSES - 1991

FPSC

Company: SSU / Lake / Sunshine Parkway

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 / Sunshine Parkway

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

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

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

| Line No. | Account No. and Name | (1) | (2) 1991 Adj. Avg. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1991 DEPRECIATION EXPENSE Per Books | (6) 1991 DEPRECIATION EXPENSE Adjustment | (7) 1991 DEPRECIATION EXPENSE Adj. Exp. |
|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | |
| 2 | 301.1 Organization | | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 3 | 302.1 Franchises | | 1,026 | 40 | 2.50% | 26 | 0 | 26 |
| 4 | 339.1 Other Plant & Misc. | | 5 | 25 | 4.00% | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | |
| 6 | 303.2 Land & Land Rights | | 2 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | | 1,120 | 33 | 3.03% | 34 | 0 | 34 |
| 8 | 305.2 Collect. & Impound. | | 29,865 | 50 | 2.00% | 597 | 0 | 597 |
| 9 | 306.2 Lake, River & Other | | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | | 12,284 | 30 | 3.33% | 409 | 0 | 409 |
| 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. | | 7,837 | 20 | 5.00% | 392 | 0 | 392 |
| 14 | 311.2 Pumping Equipment | | 62,505 | 20 | 5.00% | 3,125 | 0 | 3,125 |
| 15 | 339.2 Other Plant & Misc. | | (1) | 25 | 4.00% | (0) | 0 | (0) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | |
| 17 | 303.3 Land & Land Rights | | 19,649 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | | 18,548 | 33 | 3.03% | 562 | 0 | 562 |
| 19 | 320.3 Water Treatment Eq. | | 4,531 | 22 | 4.55% | 206 | 0 | 206 |
| 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 | | 319 | 37 | 2.70% | 9 | 0 | 9 |
| 25 | 331.4 Transm. & Distribution | | 48,203 | 43 | 2.33% | 1,121 | 0 | 1,121 |
| 26 | 333.4 Services | | 187 | 40 | 2.50% | 5 | 0 | 5 |
| 27 | 334.4 Meters & Meter Insallation | | 3,698 | 20 | 5.00% | 185 | 0 | 185 |
| 28 | 335.4 Hydrants | | 971 | 45 | 2.22% | 22 | 0 | 22 |
| 29 | 339.4 Other Plant & Misc. | | 8 | 25 | 4.00% | 0 | 0 | 0 |
| 30 | **GENERAL PLANT** | | | | | | | |
| 31 | 303.5 Land & Land Rights | | 37 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | | 183 | 40 | 2.50% | 5 | 0 | 5 |
| 33 | 340.5 Office Furniture & Equipment | | 94 | 15 | 6.67% | 6 | 0 | 6 |
| 34 | 340.51 Computer Equipment | | 145 | 6 | 16.67% | 24 | 0 | 24 |
| 35 | 341.5 Transportation Equipment | | 124 | 6 | 16.67% | 21 | 0 | 21 |
| 36 | 342.5 Stores Equipment | | 1 | 18 | 5.56% | 0 | 0 | 0 |
| 37 | 343.5 Tools, Shop & Garage | | 47 | 16 | 6.25% | 3 | 0 | 3 |
| 38 | 344.5 Laboratory Equipment | | 10 | 15 | 6.67% | 1 | 0 | 1 |
| 39 | 345.5 Power Operated Equipment | | 61 | 12 | 8.33% | 5 | 0 | 5 |
| 40 | 346.5 Communication Equipment | | 19 | 10 | 10.00% | 2 | 0 | 2 |
| 41 | 347.5 Miscellaneous Equipment | | 7 | 15 | 6.67% | 0 | 0 | 0 |
| 42 | 348.5 Other Tangible Plant | | 5 | 10 | 10.00% | 1 | 0 | 1 |
| 43 | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | | 1,031 | | 2.51% | 26 | 0 | 26 |
| 45 | **SUPPLY & PUMPING** | | 113,613 | | 4.01% | 4,558 | 0 | 4,558 |
| 46 | **WATER TREATMENT PLANT** | | 42,728 | | 1.80% | 768 | 0 | 768 |
| 47 | **TRANSM. & DISTRIBUTION** | | 53,385 | | 2.51% | 1,341 | 0 | 1,341 |
| 48 | **GENERAL PLANT** | | 733 | | 9.19% | 67 | 0 | 67 |
| 49 | | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | | 211,490 | | 3.20% | 6,760 | 0 | 6,760 |
| 52 | **AMORTIZATION OF CIAC** | | | | | (859) | 0 | (859) |
| 53 | **NON-USED AND USEFUL** | | | | | 0 | 0 | 0 |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | | 5,901 | 0 | 5,901 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

*Company:* SSU / Lake / Sunshine Parkway

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 | 3.89% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 30,426 | 2.32% | 707 | 0 | 707 |
| 3 Meter Installation Fees | 2,391 | 5.00% | 120 | 0 | 120 |
| 4 Contributed Lines | 0 | 2.32% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 805 | 3.51% | 28 | 0 | 28 |
| 6 Service Installation Fees | 181 | 2.50% | 5 | 0 | 5 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | *33,803* | | *859* | *0* | *859* |

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 / Sunshine Parkway

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 | 1,120 | 34 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 29,865 | 597 | 2.00% |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 12,284 | 409 | 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. | 7,837 | 392 | 5.00% |
| 9 | 311.2 Pumping Equipment | 62,505 | 3,125 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (1) | (0) | 4.00% |
| 11 | 304.3 Structures & Improvements | 18,548 | 562 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 4,531 | 206 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 319 | 9 | 2.70% |
| 15 | **COMPOSITE RATE** | 137,008 | 5,334 | 3.89% |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 0 | 0 | N.A. |
| 18 | 331.4 Transm. & Distribution | 48,203 | 1,121 | 2.33% |
| 19 | 335.4 Hydrants | 971 | 22 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 8 | 0 | 4.00% |
| 21 | **COMPOSITE RATE** | 49,182 | 1,143 | 2.32% |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 3,698 | 185 | 5.00% |
| 24 | **COMPOSITE RATE** | 3,698 | 185 | 5.00% |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 187 | 5 | 2.50% |
| 27 | **COMPOSITE RATE** | 187 | 5 | 2.50% |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 137,008 | 5,334 | 3.89% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 49,182 | 1,143 | 2.32% |
| 31 | Meter Installation Fees (Line 24) | 3,698 | 185 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 187 | 5 | 2.50% |
| 33 | **COMPOSITE RATE** | 190,075 | 6,667 | 3.51% |

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

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

Company: SSU / Lake / Sunshine Parkway
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 | 26 | 0 | 26 | 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 | 34 | 0 | 34 | 0.00% | 0 |
| 8 305.2 Collect. & Impound. | 597 | 0 | 597 | 0.00% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0.00% | 0 |
| 10 307.2 Wells & Springs | 409 | 0 | 409 | 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. | 392 | 0 | 392 | 0.00% | 0 |
| 14 311.2 Pumping Equipment | 3,125 | 0 | 3,125 | 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 | 562 | 0 | 562 | 0.00% | 0 |
| 19 320.3 Water Treatment Eq. | 206 | 0 | 206 | 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 | 9 | 0 | 9 | 0.00% | 0 |
| 25 331.4 Transm. & Distribution | 1,121 | 0 | 1,121 | 0.00% | 0 |
| 26 333.4 Services | 5 | 0 | 5 | 0.00% | 0 |
| 27 334.4 Meters & Meter Insallation | 185 | 0 | 185 | 0.00% | 0 |
| 28 335.4 Hydrants | 22 | 0 | 22 | 0.00% | 0 |
| 29 339.4 Other Plant & Misc. | 0 | 0 | 0 | 0.00% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 304.5 Structures & Improvements | 5 | 0 | 5 | 0.00% | 0 |
| 33 340.5 Office Furniture & Equipment | 6 | 0 | 6 | 0.00% | 0 |
| 34 340.51 Computer Equipment | 24 | 0 | 24 | 0.00% | 0 |
| 35 341.5 Transportation Equipment | 21 | 0 | 21 | 0.00% | 0 |
| 36 342.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 37 343.5 Tools, Shop & Garage | 3 | 0 | 3 | 0.00% | 0 |
| 38 344.5 Laboratory Equipment | 1 | 0 | 1 | 0.00% | 0 |
| 39 345.5 Power Operated Equipment | 5 | 0 | 5 | 0.00% | 0 |
| 40 346.5 Communication Equipment | 2 | 0 | 2 | 0.00% | 0 |
| 41 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 42 348.5 Other Tangible Plant | 1 | 0 | 1 | 0.00% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 26 | 0 | 26 | | 0 |
| 45 **SUPPLY & PUMPING** | 4,558 | 0 | 4,558 | | 0 |
| 46 **WATER TREATMENT PLANT** | 768 | 0 | 768 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 1,341 | 0 | 1,341 | | 0 |
| 48 **GENERAL PLANT** | 67 | 0 | 67 | | 0 |
| 49 | | | | | |
| 51 **TOTAL** | 6,760 | 0 | 6,760 | | 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 / Sunshine Parkway
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: | 781 | 28 | 809 | See Notes | |
| 2 | REGULATORY ASSESSMENT FEES (RAFs) FINAL: | 781 | 30 | 811 | | |
| 3 | PAYROLL TAXES: | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 417 | 417 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | TOTAL | 0 | 417 | 417 | | |
| 8 | REAL ESTATE & PERSONAL PROPERTY TAXES: | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 1,476 | 0 | 1,476 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | TOTAL | 1,476 | 0 | 1,476 | | |
| 13 | OTHER: | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | TOTAL | 0 | 0 | 0 | | |
| 18 | TOTAL TAXES OTHER (PRESENT INCOME) INTERIM | 2,257 | 445 | 2,703 | | B-1 (W) |
| 19 | TOTAL TAXES OTHER (PRESENT INCOME) FINAL | 2,257 | 447 | 2,704 | | 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 / Sunshine Parkway**
**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 | 17,350 | 622 | 17,973 | 17,350 | 663 | 18,013 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 11,737 | (180) | 11,557 | 11,737 | 326 | 12,063 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 5,901 | 0 | 5,901 | 5,901 | 0 | 5,901 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 2,257 | 447 | 2,704 | 2,257 | 447 | 2,704 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 19,895 | 267 | 20,162 | 19,895 | 773 | 20,668 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | (2,544) | 355 | (2,189) | (2,544) | (111) | (2,655) | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | (2,544) | 355 | (2,189) | (2,544) | (111) | (2,655) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 131,615 | (7,218) | 124,397 | 131,615 | (7,154) | 124,461 | 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 | 7,634 | (419) | 7,215 | 7,634 | (415) | 7,219 | - | - |
| 17 Total Taxable Income | (10,178) | 773 | (9,404) | (10,178) | 304 | (9,874) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | (3,830) | 291 | (3,539) | (3,830) | 114 | (3,715) | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 548 | 0 | 548 | 548 | 0 | 548 | C-9 (W) | - |
| 22 Investment Tax Credit | 109 | 0 | 109 | 109 | 0 | 109 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | (4,486) | 291 | (4,195) | (4,486) | 114 | (4,372) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Sunshine Parkway

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

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

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

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

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

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

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

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Tropical Park - 781

## Osceola County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 RATE BASE (FINAL) | | | |
| Line No. Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 Utility Plant in Service | 265,422 | (3,739) | 261,683 | A-5 (W) |
| 2 Utility Land & Land Rights | 3,355 | 0 | 3,355 | A-5 (W) |
| 3 Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (56,801) | 295 | (56,506) | A-9 (W) |
| 6 CIAC | (31,164) | 0 | (31,164) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 4,590 | 0 | 4,590 | 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 | 910 | 0 | 910 | C-7 (W) |
| 12 Working Capital Allowance | 8,171 | 1,105 | 9,277 | A-17 (W) |
| 13 **TOTAL WATER RATE BASE** | **194,483** | **(2,339)** | **192,144** | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Osceola / Tropical 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 | 265,422 | (3,739) | 261,683 | A-5 (W) |
| 2 Utility Land & Land Rights | 3,355 | 0 | 3,355 | A-5 (W) |
| 3 Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (56,801) | 295 | (56,506) | A-9 (W) |
| 6 CIAC | (31,164) | 0 | (31,164) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 4,590 | 0 | 4,590 | 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 | 910 | 0 | 910 | C-7 (W) |
| 12 Working Capital Allowance | 8,171 | (304) | 7,868 | A-17 (W) |
| 13 TOTAL WATER RATE BASE | 194,483 | (3,748) | 190,735 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Tropical 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. | (5,315) | (2,163) | (3,739) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (5,315) | (2,163) | (3,739) | |
| 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. | 992 | 992 | 992 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (1,395) | (697) | |
| 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 | | 992 | (403) | 295 | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | **F. CIAC (Interim / Final):** | | | | |
| 42 | 1. | | | | A-12 (W) |
| 43 | | | | | |
| 44 | 2. | | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | | 0 | 0 | 0 | |
| 48 | | | | | |
| 49 | | | | | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | (continued...) | | | | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Osceola / Tropical 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). | (304) | (304) | (304) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (304) | (304) | (304) | |
| 43 | **M. WORKING CAPITAL ALLOWANCE (Final):** | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 1,105 | 1,105 | 1,105 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 1,105 | 1,105 | 1,105 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | **TOTAL WATER RATE BASE ADJUSTMENTS (Interim):** | (4,626) | (2,870) | (3,749) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | **TOTAL WATER RATE BASE ADJUSTMENTS (Final):** | (3,217) | (1,461) | (2,339) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Tropical 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 10902 ENDED 12/31/79** | **87,205** |
| 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** | **87,205** |
| 13 | 1980 Additions | 10,909 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 10,909 |
| 17 | **12/31/80 BALANCE** | **98,114** |
| 18 | 1981 Additions | 6,232 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 6,232 |
| 22 | **12/31/81 BALANCE** | **104,346** |
| 23 | 1982 Additions | 6,630 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 6,630 |
| 27 | **12/31/82 BALANCE** | **110,976** |
| 28 | 1983 Additions | 11,708 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 11,708 |
| 32 | **12/31/83 BALANCE** | **122,684** |
| 33 | 1984 Additions | 14,507 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 14,507 |
| 37 | **12/31/84 BALANCE** | **137,191** |
| 38 | 1985 Additions | 18,263 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 18,263 |
| 42 | **12/31/85 BALANCE** | **155,454** |

## SCHEDULE OF WATER PLANT IN SERVICE

***Annual Balances Subsequent to Last Established Rate Base - 1991***

**Company: SSU / Osceola / Tropical 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** | 155,454 |
| 2 | 1986 Additions | 34,068 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 34,068 |
| 6 | **12/31/86 BALANCE** | 189,522 |
| 7 | 1987 Additions | 31,656 |
| 8 | 1987 Retirements | 933 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 30,723 |
| 11 | **12/31/87 BALANCE** | 220,245 |
| 12 | 1988 Additions | 36,662 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 36,662 |
| 16 | **12/31/88 BALANCE** | 256,907 |
| 17 | 1989 Additions | 14,494 |
| 18 | 1989 Retirements | 2,400 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 12,094 |
| 21 | **12/31/89 BALANCE** | 269,001 |
| 22 | 1990 Additions (A/C 101) | 26,927 |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | 26,927 |
| 27 | **12/31/90 BALANCE** | 295,928 |
| 28 | 1990 General Plant Reallocation Adjustments * | (30,156) |
| 29 | **12/31/90 ADJUSTED BALANCE** | 265,772 |
| 30 | 1991 Additions (A/C 101) | 6,008 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (2,163) |
| 34 | 1991 Net Additions | 3,845 |
| 35 | **12/31/91 BALANCE** | 269,617 |

* 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 / Tropical 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 105 | 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 | 5,315 | (3,151) | 0 | 2,163 | (5,315) | (2,163) | (0) | 3,739 | (3,739) | (0) |
| 3 302.1 Franchises | 1,178 | 0 | 0 | 1,178 | 0 | 0 | 1,178 | 1,178 | 0 | 1,178 |
| 4 339.1 Other Plant & Misc. | 1,401 | 0 | 0 | 1,401 | 0 | 0 | 1,401 | 1,401 | 0 | 1,401 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 303.2 Land & Land Rights | 137 | 0 | 0 | 137 | 0 | 0 | 137 | 137 | 0 | 137 |
| 7 304.2 Structures & Improvements | 35,099 | 0 | 0 | 35,099 | 0 | 0 | 35,099 | 35,099 | 0 | 35,099 |
| 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 | 1,862 | 0 | 0 | 1,862 | 0 | 0 | 1,862 | 1,862 | 0 | 1,862 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 123 | 0 | 0 | 123 | 0 | 0 | 123 | 123 | 0 | 123 |
| 13 310.2 Power Generation Eq. | 25,944 | 206 | 0 | 26,150 | 0 | 0 | 26,150 | 26,047 | 0 | 26,047 |
| 14 311.2 Pumping Equipment | 30,728 | 0 | 0 | 30,728 | 0 | 0 | 30,728 | 30,728 | 0 | 30,728 |
| 15 339.2 Other Plant & Misc. | (61) | 0 | 0 | (61) | 0 | 0 | (61) | (61) | 0 | (61) |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 303.3 Land & Land Rights | 305 | 0 | 0 | 305 | 0 | 0 | 305 | 305 | 0 | 305 |
| 18 304.3 Structures & Improvements | 4,587 | 5 | 0 | 4,592 | 0 | 0 | 4,592 | 4,589 | 0 | 4,589 |
| 19 320.3 Water Treatment Eq. | 7,643 | 3 | 0 | 7,647 | 0 | 0 | 7,647 | 7,645 | 0 | 7,645 |
| 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 | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 8 | 0 | 8 |
| 23 304.4 Structures & Improvements | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| 24 330.4 Distr. Reservoirs | 11,321 | 17 | 0 | 11,338 | 0 | 0 | 11,338 | 11,330 | 0 | 11,330 |
| 25 331.4 Transm. & Distribution | 39,488 | 319 | 0 | 39,807 | 0 | 0 | 39,807 | 39,648 | 0 | 39,648 |
| 26 333.4 Services | 7,333 | 1,031 | 0 | 8,364 | 0 | 0 | 8,364 | 7,849 | 0 | 7,849 |
| 27 334.4 Meters & Meter Insallation | 37,285 | 3,142 | 0 | 40,427 | 0 | 0 | 40,427 | 38,856 | 0 | 38,856 |
| 28 335.4 Hydrants | 318 | 0 | 0 | 318 | 0 | 0 | 318 | 318 | 0 | 318 |
| 29 339.4 Other Plant & Misc. | 21 | 0 | 0 | 21 | 0 | 0 | 21 | 21 | 0 | 21 |
| 30 **GENERAL PLANT** | | | | | | | | | | |
| 31 303.5 Land & Land Rights | 2,954 | (99) | 0 | 2,855 | 0 | 0 | 2,855 | 2,905 | 0 | 2,905 |
| 32 304.5 Structures & Improvements | 14,248 | 352 | 0 | 14,600 | 0 | 0 | 14,600 | 14,424 | 0 | 14,424 |
| 33 340.5 Office Furniture & Equipme | 7,341 | 119 | 0 | 7,460 | 0 | 0 | 7,460 | 7,400 | 0 | 7,400 |
| 34 340.51 Computer Equipment | 9,677 | 3,512 | 0 | 13,190 | 0 | 0 | 13,190 | 11,434 | 0 | 11,434 |
| 35 341.5 Transportation Equipment | 9,464 | 730 | 0 | 10,194 | 0 | 0 | 10,194 | 9,829 | 0 | 9,829 |
| 36 342.5 Stores Equipment | 71 | 18 | 0 | 89 | 0 | 0 | 89 | 80 | 0 | 80 |
| 37 343.5 Tools, Shop & Garage | 3,759 | (70) | 0 | 3,689 | 0 | 0 | 3,689 | 3,724 | 0 | 3,724 |
| 38 344.5 Laboratory Equipment | 797 | 56 | 0 | 853 | 0 | 0 | 853 | 825 | 0 | 825 |
| 39 345.5 Power Operated Equipment | 5,074 | (437) | 0 | 4,637 | 0 | 0 | 4,637 | 4,855 | 0 | 4,855 |
| 40 346.5 Communication Equipment | 1,474 | 116 | 0 | 1,590 | 0 | 0 | 1,590 | 1,532 | 0 | 1,532 |
| 41 347.5 Miscellaneous Equipment | 460 | 118 | 0 | 578 | 0 | 0 | 578 | 519 | 0 | 519 |
| 42 348.5 Other Tangible Plant | 396 | 20 | 0 | 416 | 0 | 0 | 416 | 406 | 0 | 406 |
| 43 | | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 7,894 | (3,151) | 0 | 4,742 | (5,315) | (2,163) | 2,579 | 6,318 | (3,739) | 2,579 |
| 45 **SUPPLY & PUMPING** | 93,851 | 206 | 0 | 94,057 | 0 | 0 | 94,057 | 93,954 | 0 | 93,954 |
| 46 **WATER TREATMENT PLANT** | 12,535 | 8 | 0 | 12,544 | 0 | 0 | 12,544 | 12,540 | 0 | 12,540 |
| 47 **TRANSM. & DISTRIBUTION** | 95,777 | 4,509 | 0 | 100,286 | 0 | 0 | 100,286 | 98,032 | 0 | 98,032 |
| 48 **GENERAL PLANT** | 55,715 | 4,436 | 0 | 60,151 | 0 | 0 | 60,151 | 57,933 | 0 | 57,933 |
| 49 | | | | | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | **265,772** | **6,008** | **0** | **271,780** | **(5,315)** | **(2,163)** | **269,617** | **268,776** | **(3,739)** | **265,037** |
| 51 **LAND & LAND RIGHTS** | **3,404** | **(99)** | **0** | **3,305** | **0** | **0** | **3,305** | **3,355** | **0** | **3,355** |
| 52 **TOTAL PIS LESS LAND** | **262,368** | **6,107** | **0** | **268,475** | **(5,315)** | **(2,163)** | **266,312** | **265,422** | **(3,739)** | **261,683** |

*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 / Osceola / Tropical 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 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 | 1,178 | 0 | 0 | 1,178 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | 1,401 | 0 | 0 | 1,401 | 0% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 137 | 0 | 0 | 137 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 35,099 | 0 | 0 | 35,099 | 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 | 1,862 | 0 | 0 | 1,862 | 0% | 0 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | 123 | 0 | 0 | 123 | 0% | 0 |
| 13 | 310.2 Power Generation Eq. | 26,047 | 0 | 0 | 26,047 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 30,728 | 0 | 0 | 30,728 | 0% | 0 |
| 15 | 339.2 Other Plant & Misc. | (61) | 0 | 0 | (61) | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 305 | 0 | 0 | 305 | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 4,589 | 0 | 0 | 4,589 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 7,645 | 0 | 0 | 7,645 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 8 | 0 | 0 | 8 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | 3 | 0 | 0 | 3 | 0% | 0 |
| 24 | 330.4 Distr. Reservlors | 11,330 | 0 | 0 | 11,330 | 0% | 0 |
| 25 | 331.4 Transm. & Distribution | 39,648 | 0 | 0 | 39,648 | 0% | 0 |
| 26 | 333.4 Services | 7,849 | 0 | 0 | 7,849 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 38,856 | 0 | 0 | 38,856 | 0% | 0 |
| 28 | 335.4 Hydrants | 318 | 0 | 0 | 318 | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 21 | 0 | 0 | 21 | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 2,905 | 0 | 0 | 2,905 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 14,424 | 0 | 0 | 14,424 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 7,400 | 0 | 0 | 7,400 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 11,434 | 0 | 0 | 11,434 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 9,829 | 0 | 0 | 9,829 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 80 | 0 | 0 | 80 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 3,724 | 0 | 0 | 3,724 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 825 | 0 | 0 | 825 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 4,855 | 0 | 0 | 4,855 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 1,532 | 0 | 0 | 1,532 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 519 | 0 | 0 | 519 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 406 | 0 | 0 | 406 | 0% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 2,579 | 0 | 0 | 2,579 | | 0 |
| 45 | **SUPPLY & PUMPING** | 93,954 | 0 | 0 | 93,954 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 12,540 | 0 | 0 | 12,540 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 98,032 | 0 | 0 | 98,032 | | 0 |
| 48 | **GENERAL PLANT** | 57,933 | 0 | 0 | 57,933 | | 0 |
| 49 | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 265,037 | 0 | 0 | 265,037 | | 0 |
| 51 | **LAND & LAND RIGHTS** | 3,355 | 0 | 0 | 3,355 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | 261,683 | 0 | 0 | 261,683 | | 0 |
| 53 | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | | | 0.00% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

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

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

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Tropical 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 10902 ENDED 12/31/79** | 6,193 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions (Dep. Expense) | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 6,193 |
| 13 | 1980 Additions | 3,065 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 3,065 |
| 17 | **12/31/80 BALANCE** | 9,258 |
| 18 | 1981 Additions | 3,328 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 3,328 |
| 22 | **12/31/81 BALANCE** | 12,586 |
| 23 | 1982 Additions | 3,609 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 3,609 |
| 27 | **12/31/82 BALANCE** | 16,195 |
| 28 | 1983 Additions | 4,053 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 4,053 |
| 32 | **12/31/83 BALANCE** | 20,248 |
| 33 | 1984 Additions | 4,755 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 4,755 |
| 37 | **12/31/84 BALANCE** | 25,003 |
| 38 | 1985 Additions | 5,687 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 5,687 |
| 42 | **12/31/85 BALANCE** | 30,690 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Tropical 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** | 30,690 |
| 2 | 1986 Additions | 6,872 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 6,872 |
| 6 | **12/31/86 BALANCE** | 37,562 |
| 7 | 1987 Additions | 8,141 |
| 8 | 1987 Retirements | 933 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 7,208 |
| 11 | **12/31/87 BALANCE** | 44,770 |
| 12 | 1988 Additions | 8,690 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 8,690 |
| 16 | **12/31/88 BALANCE** | 53,460 |
| 17 | 1989 Additions | 9,194 |
| 18 | 1989 Retirements | 947 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 8,247 |
| 21 | **12/31/89 BALANCE** | 61,707 |
| 22 | 1990 Additions | 10,650 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 10,650 |
| 26 | **12/31/90 BALANCE** | 72,357 |
| 27 | 1990 General Plant Reallocation Adjustments * | (22,174) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 50,183 |
| 29 | 1991 Additions | 13,236 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 403 |
| 32 | 1991 Net Additions | 13,639 |
| 33 | **12/31/91 BALANCE** | 63,822 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Osceola / Tropical 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 | 992 | (0) | 992 | (992) | (992) | 0 | 992 | (992) | (0) |
| 3 302.1 Franchises | 133 | 29 | 162 | 0 | 0 | 162 | 147 | 0 | 147 |
| 4 339.1 Other Plant & Misc. | 209 | 56 | 265 | 0 | 0 | 265 | 237 | 0 | 237 |
| 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 | 8,940 | 1,064 | 10,004 | 0 | 0 | 10,004 | 9,472 | 0 | 9,472 |
| 8 305.2 Collect. & Impound. | (2) | 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 | 355 | 62 | 417 | 0 | 0 | 417 | 386 | 0 | 386 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 6 | 4 | 10 | 0 | 0 | 10 | 8 | 0 | 8 |
| 13 310.2 Power Generation Eq. | 262 | 1,302 | 1,564 | 0 | 0 | 1,564 | 913 | 0 | 913 |
| 14 311.2 Pumping Equipment | 4,878 | 1,536 | 6,414 | 0 | 0 | 6,414 | 5,646 | 0 | 5,646 |
| 15 339.2 Other Plant & Misc. | (3) | (2) | (6) | 0 | 0 | (6) | (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 | 622 | 139 | 761 | 0 | 0 | 761 | 691 | 0 | 691 |
| 19 320.3 Water Treatment Eq. | 934 | 348 | 1,281 | 0 | 0 | 1,281 | 1,107 | 0 | 1,107 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 330.4 Distr. Reservlors | 997 | 306 | 1,303 | 0 | 0 | 1,303 | 1,150 | 0 | 1,150 |
| 25 331.4 Transm. & Distribution | 5,169 | 922 | 6,091 | 0 | 0 | 6,091 | 5,630 | 0 | 5,630 |
| 26 333.4 Services | 1,119 | 196 | 1,315 | 0 | 0 | 1,315 | 1,217 | 0 | 1,217 |
| 27 334.4 Meters & Meter Insallation | 7,335 | 1,943 | 9,277 | 0 | 0 | 9,277 | 8,306 | 0 | 8,306 |
| 28 335.4 Hydrants | 17 | 7 | 24 | 0 | 0 | 24 | 21 | 0 | 21 |
| 29 339.4 Other Plant & Misc. | 1 | 1 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 30 **GENERAL PLANT** | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 1,883 | 361 | 2,244 | 0 | 0 | 2,244 | 2,064 | 0 | 2,064 |
| 33 340.5 Office Furniture & Equipment | 2,368 | 493 | 2,862 | 0 | 0 | 2,862 | 2,615 | 0 | 2,615 |
| 34 340.51 Computer Equipment | 1,215 | 1,906 | 3,121 | 0 | 1,395 | 4,515 | 2,168 | 697 | 2,865 |
| 35 341.5 Transportation Equipment | 5,986 | 1,638 | 7,625 | 0 | 0 | 7,625 | 6,806 | 0 | 6,806 |
| 36 342.5 Stores Equipment | 22 | 4 | 27 | 0 | 0 | 27 | 24 | 0 | 24 |
| 37 343.5 Tools, Shop & Garage | 1,699 | 233 | 1,932 | 0 | 0 | 1,932 | 1,816 | 0 | 1,816 |
| 38 344.5 Laboratory Equipment | 356 | 55 | 411 | 0 | 0 | 411 | 384 | 0 | 384 |
| 39 345.5 Power Operated Equipment | 3,879 | 405 | 4,284 | 0 | 0 | 4,284 | 4,081 | 0 | 4,081 |
| 40 346.5 Communication Equipment | 567 | 153 | 720 | 0 | 0 | 720 | 644 | 0 | 644 |
| 41 347.5 Miscellaneous Equipment | 81 | 35 | 116 | 0 | 0 | 116 | 98 | 0 | 98 |
| 42 348.5 Other Tangible Plant | 161 | 41 | 202 | 0 | 0 | 202 | 182 | 0 | 182 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,334 | 85 | 1,419 | (992) | (992) | 427 | 1,376 | (992) | 384 |
| 45 **SUPPLY & PUMPING** | 14,436 | 3,966 | 18,402 | 0 | 0 | 18,402 | 16,419 | 0 | 16,419 |
| 46 **WATER TREATMENT PLANT** | 1,555 | 487 | 2,042 | 0 | 0 | 2,042 | 1,799 | 0 | 1,799 |
| 47 **TRANSM. & DISTRIBUTION** | 14,638 | 3,375 | 18,013 | 0 | 0 | 18,013 | 16,326 | 0 | 16,326 |
| 48 **GENERAL PLANT** | 18,220 | 5,323 | 23,543 | 0 | 1,395 | 24,937 | 20,881 | 697 | 21,578 |
| 49 | | | | | | | | | |
| 50 **TOTAL WATER ACCUM. DEP.** | 50,183 | 13,236 | 63,419 | (992) | 403 | 63,822 | 56,801 | (295) | 56,506 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Osceola / Tropical 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 | 147 | 0 | 147 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 237 | 0 | 237 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 9,472 | 0 | 9,472 | 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 | 386 | 0 | 386 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 8 | 0 | 8 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 913 | 0 | 913 | 0% | 0 |
| 14 311.2 Pumping Equipment | 5,646 | 0 | 5,646 | 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 | 691 | 0 | 691 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 1,107 | 0 | 1,107 | 0% | 0 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0% | 0 |
| 24 330.4 Distr. Reservoirs | 1,150 | 0 | 1,150 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 5,630 | 0 | 5,630 | 0% | 0 |
| 26 333.4 Services | 1,217 | 0 | 1,217 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 8,306 | 0 | 8,306 | 0% | 0 |
| 28 335.4 Hydrants | 21 | 0 | 21 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 2 | 0 | 2 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 2,064 | 0 | 2,064 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 2,615 | 0 | 2,615 | 0% | 0 |
| 34 340.51 Computer Equipment | 2,865 | 0 | 2,865 | 0% | 0 |
| 35 341.5 Transportation Equipment | 6,806 | 0 | 6,806 | 0% | 0 |
| 36 342.5 Stores Equipment | 24 | 0 | 24 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 1,816 | 0 | 1,816 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 384 | 0 | 384 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 4,081 | 0 | 4,081 | 0% | 0 |
| 40 346.5 Communication Equipment | 644 | 0 | 644 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 98 | 0 | 98 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 182 | 0 | 182 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 384 | 0 | 384 | | 0 |
| 45 **SUPPLY & PUMPING** | 16,419 | 0 | 16,419 | | 0 |
| 46 **WATER TREATMENT PLANT** | 1,799 | 0 | 1,799 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 16,326 | 0 | 16,326 | | 0 |
| 48 **GENERAL PLANT** | 21,578 | 0 | 21,578 | | 0 |
| 49 | | | | | |
| 50 TOTAL | 56,506 | 0 | 56,506 | | 0 |
| 51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =** | | | | 0.00% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Tropical 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 10902 ENDED 12/31/79** | 3,460 |
| 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** | 3,460 |
| 13 | 1980 Additions | 350 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 350 |
| 17 | **12/31/00 BALANCE** | 3,810 |
| 18 | 1981 Additions | 2,575 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 2,575 |
| 22 | **12/31/81 BALANCE** | 6,385 |
| 23 | 1982 Additions | 1,275 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 1,275 |
| 27 | **12/31/82 BALANCE** | 7,660 |
| 28 | 1983 Additions | 6,989 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 6,989 |
| 32 | **12/31/83 BALANCE** | 14,649 |
| 33 | 1984 Additions | 5,860 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 5,860 |
| 37 | **12/31/84 BALANCE** | 20,509 |
| 38 | 1985 Additions | 4,150 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 4,150 |
| 42 | **12/31/85 BALANCE** | 24,659 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Tropical 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** | **24,659** |
| 2 | 1986 Additions | 675 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 675 |
| 6 | **12/31/86 BALANCE** | **25,334** |
| 7 | 1987 Additions | 2,550 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 2,550 |
| 11 | **12/31/87 BALANCE** | **27,884** |
| 12 | 1988 Additions | 0 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 0 |
| 16 | **12/31/88 BALANCE** | **27,884** |
| 17 | 1989 Additions | 2,125 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 2,125 |
| 21 | **12/31/89 BALANCE** | **30,009** |
| 22 | 1990 Additions | 525 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 525 |
| 26 | **12/31/90 BALANCE** | **30,534** |
| 27 | 1991 Additions | 1,260 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 1,260 |
| 31 | **12/31/91 BALANCE** | 31,794 |

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

Company: SSU / Osceola / Tropical 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 | 26,334 | 0 | 26,334 | 0 | 0 | 26,334 | 26,334 | 0 | 26,334 |
| 3 Meter Installation Fees | 4,200 | 1,260 | 5,460 | 0 | 0 | 5,460 | 4,830 | 0 | 4,830 |
| 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** | **30,534** | **1,260** | **31,794** | **0** | **0** | **31,794** | **31,164** | **0** | **31,164** |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Tropical 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 10902 ENDED 12/31/79** | 48 |
| 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** | 48 |
| 13 | 1980 Additions | 73 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 73 |
| 17 | **12/31/80 BALANCE** | 121 |
| 18 | 1981 Additions | 102 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 102 |
| 22 | **12/31/81 BALANCE** | 223 |
| 23 | 1982 Additions | 140 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 140 |
| 27 | **12/31/82 BALANCE** | 363 |
| 28 | 1983 Additions | 223 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 223 |
| 32 | **12/31/83 BALANCE** | 586 |
| 33 | 1984 Additions | 352 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 352 |
| 37 | **12/31/84 BALANCE** | 938 |
| 38 | 1985 Additions | 452 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 452 |
| 42 | **12/31/85 BALANCE** | 1,390 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Tropical 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** | 1,390 |
| 2 | 1986 Additions | 500 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 500 |
| 6 | **12/31/86 BALANCE** | 1,890 |
| 7 | 1987 Additions | 532 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 532 |
| 11 | **12/31/87 BALANCE** | 2,422 |
| 12 | 1988 Additions | 558 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 558 |
| 16 | **12/31/88 BALANCE** | 2,980 |
| 17 | 1989 Additions | 579 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 579 |
| 21 | **12/31/89 BALANCE** | 3,559 |
| 22 | 1990 Additions | 605 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 605 |
| 26 | **12/31/90 BALANCE** | 4,164 |
| 27 | 1991 Additions | 854 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 854 |
| 31 | **12/31/91 BALANCE** | 5,018 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

**Company: SSU / Osceola / Tropical 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 | 3,925 | 612 | 4,537 | 0 | 0 | 4,537 | 4,231 | 0 | 4,231 |
| 3 Meter Installation Fees | 239 | 242 | 480 | 0 | 0 | 480 | 360 | 0 | 360 |
| 4 Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 Cont. Prty. Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 *Service Installation Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 **TOTAL WATER ACCUM. AMORT. CIAC** | 4,163 | 854 | 5,017 | 0 | 0 | 5,017 | 4,590 | 0 | 4,590 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Osceola / Tropical 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 / Osceola / Tropical 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**

FPSC

**Company: SSU / Osceola / Tropical Park**

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 / Tropical 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 | 65,370 | (2,430) | 62,941 | 65,370 | 8,842 | 74,213 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 8,171 | (304) | 7,868 | 8,171 | 1,105 | 9,277 | |

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

**Company: Southern States Utilities (Consolidated)**

**FPSC**

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

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

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

| Line No. | (1) ASSETS | (2) Test Year Ended 12/31/91 | (3) Test Year Ended 12/31/90 |
|---|---|---|---|
| 1 | Utility Plant In Service | 206,668,463 | 195,784,478 |
| 2 | Utility Plant Held For Future Use | 36,061,440 | 37,524,567 |
| 3 | Construction In Process | 22,213,472 | 13,847,462 |
| 4 | Non-Utility | 384,878 | 366,554 |
| 5 | | | |
| 6 | **GROSS UTILITY PLANT** | **265,328,253** | **247,523,061** |
| 7 | Less: Accumulated Depreciation | (49,410,501) | (45,790,483) |
| 8 | Net Acquisition Adjustment | (10,550) | 36,886 |
| 9 | | | |
| 10 | **NET UTILITY PLANT** | **215,907,202** | **201,769,464** |
| 11 | | | |
| 12 | Cash | 2,882,417 | 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 / Osceola / Tropical Park**

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

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

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

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

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

# Water Income Statement

## Historical Test Year Ended 12/31/91

---

# Tropical Park - 781

## Osceola County (SSU)

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

Company: SSU / Osceola / Tropical 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 | 97,775 | 1,582 | 99,357 | 21,317 | 120,674 | 21.45% | B-4, B-3 (W) |
| 3 | Other Revenues | 2,855 | 1,675 | 4,530 | 0 | 4,530 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | **100,630** | **3,257** | **103,887** | **21,317** | **125,204** | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 65,370 | 8,842 | 74,213 | 0 | 74,213 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 12,382 | 0 | 12,382 | 0 | 12,382 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 7,162 | 2,612 | 9,774 | 959 | 10,733 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | 1,017 | (3,034) | (2,016) | 7,660 | 5,644 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | **85,932** | **8,421** | **94,353** | **8,620** | **102,973** | | |
| 11 | **NET OPERATING INCOME:** | **14,698** | **(5,164)** | **9,534** | **12,697** | **22,231** | | |
| 12 | **RATE BASE** | **194,483** | | **192,144** | | **192,144** | | A-1 (W) |
| 13 | **RATE OF RETURN** | **7.56%** | | **4.96%** | | **11.57%** | | D-1 (W) |

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

Company: SSU / Osceola / Tropical 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 | 97,775 | 1,582 | 99,357 | 13,897 | 113,254 | 13.99% | B-4, B-3 (W) |
| 3 | Other Revenues | 2,855 | 0 | 2,855 | 0 | 2,855 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | 100,630 | 1,582 | 102,212 | 13,897 | 116,109 | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 65,370 | (2,430) | 62,941 | 0 | 62,941 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 12,382 | 0 | 12,382 | 0 | 12,382 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 7,162 | 2,536 | 9,699 | 625 | 10,324 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | 1,017 | 608 | 1,626 | 4,994 | 6,620 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | 85,932 | 715 | 86,648 | 5,619 | 92,267 | | |
| 11 | **NET OPERATING INCOME:** | 14,698 | 867 | 15,564 | 8,277 | 23,842 | | |
| 12 | **RATE BASE** | 194,483 | | 190,735 | | 190,735 | | A-1 (W) |
| 13 | **RATE OF RETURN** | 7.56% | | 8.16% | | 12.50% | | D-1 (W) |

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

Company: SSU / Osceola / Tropical 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 (%) | 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 | 190,735 | | 192,144 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 23,842 | | 22,231 | | - | - |
| 6 | Adjusted Income under Present Rates | 15,564 | | 9,534 | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 8,277 | | 12,697 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 13,271 | | 20,357 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 13,897 | | 21,317 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 13,271 | | 20,357 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 4,994 | | 7,660 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 625 | | 959 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 8,277 | | 12,697 | | | 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 / Tropical Park**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) PRESENT INCOME ADJUSTMENTS Interim | (3) Final | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. REVENUES:** | | | |
| 2 | 1. Difference between Booked & Annualized Revenues. | 1,582 | 3,257 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 1,582 | 3,257 | |
| 8 | **B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)** | | | |
| 9 | 1. Reclassify pension & benefits consistent with NARUC. | (2,430) | (2,430) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 2,425 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 516 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 922 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (72) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 2,476 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 5,005 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (2,430) | 8,842 | |
| 25 | **C. DEPRECIATION NET OF CIAC AMORT:** | | | |
| 26 | 1. | | | B-13 (W) |
| 27 | | | | |
| 28 | 2. | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | 0 | 0 | |
| 32 | **D. AMORTIZATION:** | | | |
| 33 | 1. | | | B-18 (W) |
| 34 | | | | |
| 35 | 2. | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **E. TAXES OTHER THAN INCOME:** | | | |
| 40 | 1. Calculate RAF impact due to difference between booked and annualized revenues. | 71 | 147 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 2,465 | 2,465 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 2,536 | 2,612 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 608 | (3,034) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 608 | (3,034) | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 867 | (5,164) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Osceola / Tropical 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 | 97,120 | 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 | 494 | 0 | |
| 8 | **SUBTOTAL WATER SALES** | 97,614 | 1,743 | 99,357 |
| 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 | 161 | 0 | |
| 16 | **SUBTOTAL OTHER WATER SALES** | 161 | (161) | 0 |
| 17 | **TOTAL WATER SALES** | 97,775 | 1,582 | 39,357 |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 2,855 | 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** | 2,855 | 1,675 | 4,530 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 100,630 | 1,582 | 102,212 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 100,630 | 3,257 | 103,887 |

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 / Tropical 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 | 28,566 | 2,123 | 30,689 | 13,045 | 652 | 13,697 | 3,891 | 606 | 4,497 | 11,631 | 864 | 12,495 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 8,816 | 1,964 | 10,780 | 3,489 | (916) | 2,574 | 1,115 | (313) | 802 | 4,212 | 3,192 | 7,404 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 6,049 | 20 | 6,069 | 5,849 | 0 | 5,849 | 0 | 17 | 17 | 200 | 3 | 203 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 3,266 | 119 | 3,385 | 3,266 | 119 | 3,385 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 3,635 | 215 | 3,850 | 2,635 | 96 | 2,731 | 37 | 64 | 102 | 962 | 55 | 1,017 |
| 9 | 631 Contractual Services - Engr. | 408 | 15 | 423 | 406 | 15 | 421 | 0 | 0 | 0 | 2 | 0 | 2 |
| 10 | 632 Contractual Services - Acct. | 935 | 39 | 975 | 0 | 0 | 0 | 0 | 0 | 0 | 935 | 39 | 975 |
| 11 | 633 Contractual Services - Legal | 380 | 23 | 403 | 0 | 0 | 0 | 0 | 0 | 0 | 380 | 23 | 403 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,593 | 72 | 1,665 | 1,139 | 41 | 1,180 | 0 | 0 | 0 | 454 | 31 | 485 |
| 14 | 641 Rental of Building/Real Prop. | 181 | 90 | 271 | 0 | 0 | 0 | 0 | 0 | 0 | 181 | 90 | 271 |
| 15 | 642 Rental of Equipment | 150 | 6 | 155 | 143 | 5 | 148 | 0 | 0 | 0 | 7 | 0 | 7 |
| 16 | 650 Transportation Expense | 3,800 | 166 | 3,966 | 3,789 | 138 | 3,927 | 6 | 25 | 31 | 5 | 3 | 8 |
| 17 | 656 Insurance - Vehicle | 552 | 93 | 645 | 0 | 0 | 0 | 0 | 0 | 0 | 552 | 93 | 645 |
| 18 | 657 Insurance - General Liability | 642 | 71 | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 642 | 71 | 713 |
| 19 | 658 Insurance - Workman's Comp. | 12 | 987 | 999 | 0 | 454 | 454 | 0 | 139 | 139 | 12 | 394 | 406 |
| 20 | 659 Insurance - Other | 376 | 16 | 391 | 0 | 0 | 0 | 0 | 0 | 0 | 376 | 16 | 391 |
| 21 | 660 Advertising Expense | 40 | 3 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 3 | 43 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 2,425 | 2,425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,425 | 2,425 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 1,008 | 65 | 1,073 | 0 | 0 | 0 | 1,008 | 65 | 1,073 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 4,962 | 331 | 5,293 | 15 | 1 | 15 | 7 | 23 | 31 | 4,940 | 307 | 5,247 |
| 26 | TOTAL WATER O&M EXPENSES | 65,370 | 8,842 | 74,213 | 33,776 | 604 | 34,381 | 6,064 | 628 | 6,692 | 25,530 | 7,610 | 33,140 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 28,566 | 2,123 | 30,689 | 13,045 | 652 | 13,697 | 3,891 | 606 | 4,497 | 11,631 | 864 | 12,495 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 8,816 | 1,964 | 10,780 | 3,489 | (916) | 2,574 | 1,115 | (313) | 802 | 4,212 | 3,192 | 7,404 |
| 31 | TOTAL WATER LABOR COSTS | 37,382 | 4,087 | 41,469 | 16,534 | (263) | 16,271 | 5,006 | 294 | 5,299 | 15,843 | 4,056 | 19,899 |

0333

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

Company: SSU / Osceola / Tropical 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)

| (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 | 28,566 | 0 | 28,566 | 13,045 | 0 | 13,045 | 3,891 | 0 | 3,891 | 11,631 | 0 | 11,631 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 8,816 | (3,377) | 5,439 | 3,489 | (1,006) | 2,484 | 1,115 | (374) | 741 | 4,212 | (1,997) | 2,214 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 6,049 | 0 | 6,049 | 5,849 | 0 | 5,849 | 0 | 0 | 0 | 200 | 0 | 200 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 3,266 | 0 | 3,266 | 3,266 | 0 | 3,266 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 3,635 | 0 | 3,635 | 2,635 | 0 | 2,635 | 37 | 0 | 37 | 962 | 0 | 962 |
| 9 | 631 Contractual Services - Engr. | 408 | 0 | 408 | 406 | 0 | 406 | 0 | 0 | 0 | 2 | 0 | 2 |
| 10 | 632 Contractual Services - Acct. | 935 | 0 | 935 | 0 | 0 | 0 | 0 | 0 | 0 | 935 | 0 | 935 |
| 11 | 633 Contractual Services - Legal | 380 | 0 | 380 | 0 | 0 | 0 | 0 | 0 | 0 | 380 | 0 | 380 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,593 | 0 | 1,593 | 1,139 | 0 | 1,139 | 0 | 0 | 0 | 454 | 0 | 454 |
| 14 | 641 Rental of Building/Real Prop. | 181 | 0 | 181 | 0 | 0 | 0 | 0 | 0 | 0 | 181 | 0 | 181 |
| 15 | 642 Rental of Equipment | 150 | 0 | 150 | 143 | 0 | 143 | 0 | 0 | 0 | 7 | 0 | 7 |
| 16 | 650 Transportation Expense | 3,800 | 0 | 3,800 | 3,789 | 0 | 3,789 | 6 | 0 | 6 | 5 | 0 | 5 |
| 17 | 656 Insurance - Vehicle | 552 | 0 | 552 | 0 | 0 | 0 | 0 | 0 | 0 | 552 | 0 | 552 |
| 18 | 657 Insurance - General Liability | 642 | 0 | 642 | 0 | 0 | 0 | 0 | 0 | 0 | 642 | 0 | 642 |
| 19 | 658 Insurance - Workman's Comp. | 12 | 948 | 960 | 0 | 438 | 438 | 0 | 131 | 131 | 12 | 379 | 391 |
| 20 | 659 Insurance - Other | 376 | 0 | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 376 | 0 | 376 |
| 21 | 660 Advertising Expense | 40 | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 40 |
| 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 | 1,008 | 0 | 1,008 | 0 | 0 | 0 | 1,008 | 0 | 1,008 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 4,962 | 0 | 4,962 | 15 | 0 | 15 | 7 | 0 | 7 | 4,940 | 0 | 4,940 |
| 26 | TOTAL WATER O&M EXPENSES | 65,370 | (2,430) | 62,941 | 33,776 | (567) | 33,209 | 6,064 | (243) | 5,821 | 25,530 | (1,619) | 23,911 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 28,566 | 0 | 28,566 | 13,045 | 0 | 13,045 | 3,891 | 0 | 3,891 | 11,631 | 0 | 11,631 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 8,816 | (3,377) | 5,439 | 3,489 | (1,006) | 2,484 | 1,115 | (374) | 741 | 4,212 | (1,997) | 2,214 |
| 31 | TOTAL WATER LABOR COSTS | 37,382 | (3,377) | 34,005 | 16,534 | (1,006) | 15,528 | 5,006 | (374) | 4,631 | 15,843 | (1,997) | 13,845 |

0334

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

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

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

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

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 TOTAL O & M Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.1-8 Salaries & Wages - Employees | 1,892 | 2,055 | 2,462 | 2,447 | 2,419 | 1,933 | 2,470 | 3,581 | 2,160 | 1,998 | 2,447 | 2,704 | 28,566 | 0 | 28,566 | 2,123 | 30,689 |
| 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 | 577 | 665 | 817 | 735 | 724 | 613 | 754 | 1,077 | 675 | 634 | 747 | 798 | 8,816 | (3,377) | 5,439 | 1,964 | 10,780 |
| 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 | 539 | 524 | 545 | 516 | 577 | 595 | 446 | 517 | 465 | 459 | 475 | 391 | 6,049 | 0 | 6,049 | 20 | 6,069 |
| 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 | 815 | 0 | 0 | 854 | 0 | 64 | 735 | 0 | 64 | 735 | 0 | 3,266 | 0 | 3,266 | 119 | 3,385 |
| 8 | 620.1-8 Materials and Supplies | (144) | 454 | 464 | 296 | 254 | 227 | 211 | 488 | 190 | 194 | 765 | 235 | 3,635 | 0 | 3,635 | 215 | 3,850 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 408 | 0 | 408 | 0 | 408 | 15 | 423 |
| 10 | 632.1-8 Contractual Services - Acct. | 67 | 80 | 75 | 76 | 79 | 77 | 81 | 73 | 79 | 82 | 71 | 94 | 935 | 0 | 935 | 39 | 975 |
| 11 | 633.1-8 Contractual Services - Legal | 27 | 32 | 31 | 31 | 32 | 31 | 33 | 30 | 32 | 33 | 29 | 38 | 380 | 0 | 380 | 23 | 403 |
| 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 | 200 | 79 | 77 | 302 | 74 | 400 | 64 | 72 | 38 | 65 | 34 | 188 | 1,593 | 0 | 1,593 | 72 | 1,665 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 13 | 15 | 15 | 15 | 15 | 15 | 16 | 14 | 15 | 16 | 14 | 18 | 181 | 0 | 181 | 90 | 271 |
| 15 | 642.1-8 Rental of Equipment | 0 | 1 | 1 | 41 | 23 | 13 | 11 | 1 | 1 | 1 | 1 | 58 | 150 | 0 | 150 | 6 | 155 |
| 16 | 650.1-8 Transportation Expense | 325 | 236 | 210 | 319 | 594 | 197 | 249 | 494 | 368 | 261 | 411 | 135 | 3,800 | 0 | 3,800 | 166 | 3,966 |
| 17 | 656.1-8 Insurance - Vehicle | 40 | 47 | 44 | 45 | 47 | 46 | 48 | 43 | 47 | 48 | 42 | 56 | 552 | 0 | 552 | 93 | 645 |
| 18 | 657.1-8 Insurance - General Liability | 46 | 55 | 52 | 52 | 54 | 53 | 56 | 50 | 54 | 56 | 48 | 65 | 642 | 0 | 642 | 71 | 713 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | -1 | 1 | 1 | 1 | 12 | 948 | 960 | 987 | 999 |
| 20 | 659.1-8 Insurance - Other | 27 | 32 | 30 | 31 | 32 | 31 | 33 | 29 | 32 | 33 | 28 | 38 | 376 | 0 | 376 | 16 | 391 |
| 21 | 660.1-8 Advertising Expense | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 40 | 0 | 40 | 3 | 43 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,425 | 2,425 |
| 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 | 55 | 82 | 101 | 81 | 87 | 69 | 79 | 86 | 70 | 84 | 95 | 118 | 1,008 | 0 | 1,008 | 65 | 1,073 |
| 25 | 675.1-8 Miscellaneous Expenses | 355 | 422 | 398 | 403 | 433 | 409 | 430 | 388 | 417 | 432 | 374 | 500 | 4,962 | 0 | 4,962 | 331 | 5,293 |
| 26 | TOTAL WATER O&M EXPENSES | 4,025 | 5,598 | 5,327 | 5,395 | 6,303 | 4,714 | 5,049 | 7,685 | 4,647 | 4,463 | 6,725 | 5,440 | 65,370 | (2,430) | 62,941 | 8,842 | 74,213 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 28,566 | 2,123 | 30,689 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 8,816 | 1,964 | 10,780 |
| 31 | TOTAL WATER LABOR COSTS | 37,382 | 4,087 | 41,469 |

0335

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Tropical 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) 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 | 843 | 747 | 1,137 | 1,185 | 1,102 | 704 | 1,153 | 2,335 | 907 | 657 | 1,202 | 1,074 | 13,045 | 0 | 13,045 | 652 | 13,697 |
| 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 | 213 | 215 | 367 | 302 | 273 | 188 | 300 | 651 | 242 | 173 | 324 | 242 | 3,489 | (1,006) | 2,484 | (916) | 2,574 |
| 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 | 525 | 507 | 529 | 499 | 560 | 579 | 429 | 502 | 448 | 441 | 459 | 371 | 5,849 | 0 | 5,849 | 0 | 5,849 |
| 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 | 815 | 0 | 0 | 854 | 0 | 64 | 735 | 0 | 64 | 735 | 0 | 3,266 | 0 | 3,266 | 119 | 3,385 |
| 8 | 620.1-6 Materials and Supplies | (215) | 369 | 383 | 214 | 169 | 145 | 125 | 410 | 106 | 106 | 689 | 133 | 2,635 | 0 | 2,635 | 96 | 2,731 |
| 9 | 631.1-6 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 406 | 0 | 406 | 0 | 406 | 15 | 421 |
| 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 | 167 | 40 | 40 | 265 | 36 | 362 | 25 | 36 | 0 | 25 | 0 | 142 | 1,139 | 0 | 1,139 | 41 | 1,180 |
| 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 | 40 | 22 | 13 | 11 | 0 | 0 | 0 | 0 | 57 | 143 | 0 | 143 | 5 | 148 |
| 16 | 650.1-6 Transportation Expense | 325 | 235 | 209 | 318 | 593 | 197 | 248 | 493 | 367 | 260 | 410 | 133 | 3,789 | 0 | 3,789 | 138 | 3,927 |
| 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 | 438 | 438 | 454 | 454 |
| 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 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 0 | 15 | 1 | 15 |
| 26 | TOTAL WATER DIRECT O&M EXPENSES | 1,858 | 2,928 | 2,665 | 2,825 | 3,624 | 2,186 | 2,354 | 5,162 | 2,069 | 1,727 | 4,225 | 2,152 | 33,776 | (567) | 33,209 | 604 | 34,381 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 13,045 | 652 | 13,697 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 3,489 | (916) | 2,574 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 16,534 | (263) | 16,271 |

0336

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

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

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

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

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 CUSTOMER ACCTS. Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.7 Salaries & Wages - Employees | 213 | 316 | 389 | 313 | 335 | 267 | 305 | 333 | 271 | 324 | 367 | 456 | 3,891 | 0 | 3,891 | 606 | 4,497 |
| 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 | 61 | 91 | 111 | 90 | 96 | 77 | 87 | 96 | 78 | 93 | 105 | 131 | 1,115 | (374) | 741 | (313) | 802 |
| 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 | 17 | 17 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 37 | 0 | 37 | 64 | 102 |
| 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 | 1 | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 6 | 0 | 6 | 25 | 31 |
| 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 | 131 | 131 | 139 | 139 |
| 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 | 55 | 82 | 101 | 81 | 87 | 69 | 79 | 86 | 70 | 84 | 95 | 118 | 1,008 | 0 | 1,008 | 65 | 1,073 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 | 23 | 31 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 332 | 493 | 606 | 489 | 522 | 416 | 476 | 520 | 423 | 505 | 572 | 710 | 6,064 | (243) | 5,821 | 628 | 6,692 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 3,891 | 606 | 4,497 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 1,115 | (313) | 802 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 5,006 | 294 | 5,299 |

0337

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

Company: SSU / Osceola / Tropical 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

| (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 | 836 | 991 | 936 | 949 | 983 | 962 | 1,011 | 913 | 982 | 1,016 | 878 | 1,175 | 11,631 | 0 | 11,631 | 864 | 12,495 |
| 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 | 303 | 359 | 339 | 344 | 356 | 348 | 366 | 330 | 355 | 368 | 318 | 425 | 4,212 | (1,997) | 2,214 | 3,192 | 7,404 |
| 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 | 14 | 17 | 16 | 16 | 17 | 17 | 17 | 16 | 17 | 17 | 15 | 20 | 200 | 0 | 200 | 3 | 203 |
| 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 | 69 | 82 | 77 | 78 | 81 | 80 | 84 | 76 | 81 | 84 | 73 | 97 | 962 | 0 | 962 | 55 | 1,017 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 10 | 632.8 Contractual Services - Acct. | 67 | 80 | 75 | 76 | 79 | 77 | 81 | 73 | 79 | 82 | 71 | 94 | 935 | 0 | 935 | 39 | 975 |
| 11 | 633.8 Contractual Services - Legal | 27 | 32 | 31 | 31 | 32 | 31 | 33 | 30 | 32 | 33 | 29 | 38 | 380 | 0 | 380 | 23 | 403 |
| 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 | 33 | 39 | 37 | 37 | 38 | 38 | 39 | 36 | 38 | 40 | 34 | 46 | 454 | 0 | 454 | 31 | 485 |
| 14 | 641.8 Rental of Building/Real Prop. | 13 | 15 | 15 | 15 | 15 | 15 | 16 | 14 | 15 | 16 | 14 | 18 | 181 | 0 | 181 | 90 | 271 |
| 15 | 642.8 Rental of Equipment | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 | 0 | 7 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 3 | 8 |
| 17 | 656.8 Insurance - Vehicle | 40 | 47 | 44 | 45 | 47 | 46 | 48 | 43 | 47 | 48 | 42 | 56 | 552 | 0 | 552 | 93 | 645 |
| 18 | 657.8 Insurance - General Liability | 46 | 55 | 52 | 52 | 54 | 53 | 56 | 50 | 54 | 56 | 48 | 65 | 642 | 0 | 642 | 71 | 713 |
| 19 | 658.8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 379 | 391 | 394 | 406 |
| 20 | 659.8 Insurance - Other | 27 | 32 | 30 | 31 | 32 | 31 | 33 | 29 | 32 | 33 | 28 | 38 | 376 | 0 | 376 | 16 | 391 |
| 21 | 660.8 Advertising Expense | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 40 | 0 | 40 | 3 | 43 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,425 | 2,425 |
| 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 | 355 | 421 | 398 | 403 | 417 | 409 | 429 | 388 | 417 | 432 | 373 | 499 | 4,940 | 0 | 4,940 | 307 | 5,247 |
| 26 | TOTAL WATER A&G EXPENSES | 1,835 | 2,176 | 2,055 | 2,082 | 2,157 | 2,111 | 2,219 | 2,003 | 2,155 | 2,231 | 1,927 | 2,578 | 25,530 | (1,619) | 23,911 | 7,610 | 33,140 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 11,631 | 864 | 12,495 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 4,212 | 3,192 | 7,404 |
| 31 | TOTAL WATER A&G LABOR COSTS | 15,843 | 4,056 | 19,899 |

0338

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

Company: SSU / Osceola / Tropical 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 | | | | | | | | | | |
| 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 | 28,566 | 0 | 28,566 | 28,566 | 0 | 0 | 283 | 451 | (72) | 29,227 | 1,461 | 0 | 2,123 | 30,689 |
| 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 | 8,816 | (3,377) | 5,439 | 8,816 | (3,377) | 0 | 75 | 59 | 0 | 5,572 | 202 | 5,005 | 1,964 | 10,780 |
| 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 | 6,049 | 0 | 6,049 | 6,049 | 0 | 0 | 3 | 17 | 0 | 6,069 | 0 | 0 | 20 | 6,069 |
| 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 | 3,266 | 0 | 3,266 | 3,266 | 0 | 0 | 0 | 0 | 0 | 3,266 | 119 | 0 | 119 | 3,385 |
| 8 | 620.1-8 Materials and Supplies | 3,635 | 0 | 3,635 | 3,635 | 0 | 0 | 13 | 67 | 0 | 3,715 | 135 | 0 | 215 | 3,850 |
| 9 | 631.1-8 Contractual Services - Engr. | 408 | 0 | 408 | 408 | 0 | 0 | 0 | 0 | 0 | 408 | 15 | 0 | 15 | 423 |
| 10 | 632.1-8 Contractual Services - Acct. | 935 | 0 | 935 | 935 | 0 | 0 | 5 | 0 | 0 | 940 | 34 | 0 | 39 | 975 |
| 11 | 633.1-8 Contractual Services - Legal | 380 | 0 | 380 | 380 | 0 | 0 | 9 | 0 | 0 | 389 | 14 | 0 | 23 | 403 |
| 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 | 1,593 | 0 | 1,593 | 1,593 | 0 | 0 | 14 | 0 | 0 | 1,607 | 58 | 0 | 72 | 1,665 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 181 | 0 | 181 | 181 | 0 | 0 | 0 | 80 | 0 | 262 | 9 | 0 | 90 | 271 |
| 15 | 642.1-8 Rental of Equipment | 150 | 0 | 150 | 150 | 0 | 0 | 0 | 0 | 0 | 150 | 5 | 0 | 6 | 155 |
| 16 | 650.1-8 Transportation Expense | 3,800 | 0 | 3,800 | 3,800 | 0 | 0 | 3 | 24 | 0 | 3,827 | 139 | 0 | 166 | 3,966 |
| 17 | 656.1-8 Insurance - Vehicle | 552 | 0 | 552 | 552 | 0 | 0 | 15 | 56 | 0 | 622 | 23 | 0 | 93 | 645 |
| 18 | 657.1-8 Insurance - General Liability | 642 | 0 | 642 | 642 | 0 | 0 | 13 | 33 | 0 | 688 | 25 | 0 | 71 | 713 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 12 | 948 | 960 | 12 | 948 | 0 | 0 | 4 | 0 | 964 | 35 | 0 | 987 | 999 |
| 20 | 659.1-8 Insurance - Other | 376 | 0 | 376 | 376 | 0 | 0 | 2 | 0 | 0 | 378 | 14 | 0 | 16 | 391 |
| 21 | 660.1-8 Advertising Expense | 40 | 0 | 40 | 40 | 0 | 0 | 1 | 0 | 0 | 41 | 1 | 0 | 3 | 43 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 2,425 | 0 | 0 | 0 | 2,425 | 0 | 0 | 2,425 | 2,425 |
| 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 | 1,008 | 0 | 1,008 | 1,008 | 0 | 0 | 0 | 65 | 0 | 1,073 | 0 | 0 | 65 | 1,073 |
| 25 | 675.1-8 Miscellaneous Expenses | 4,962 | 0 | 4,962 | 4,962 | 0 | 0 | 80 | 66 | 0 | 5,108 | 185 | 0 | 331 | 5,293 |
| 26 | TOTAL WATER O&M EXPENSES | 65,370 | (2,430) | 62,941 | 65,370 | (2,430) | 2,425 | 516 | 922 | (72) | 66,732 | 2,470 | 5,005 | 8,842 | 74,213 |

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.

0339

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Osceola / Tropical 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 | 13,045 | | 13,045 | 13,045 | | | | | | 13,045 | 652 | | 652 | 13,697 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 3,489 | (1,006) | 2,484 | 3,489 | (1,006) | | | | | 2,484 | 90 | | (916) | 2,574 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 5,849 | | 5,849 | 5,849 | | | | | | 5,849 | | | 0 | 5,849 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 3,266 | | 3,266 | 3,266 | | | | | | 3,266 | 119 | | 119 | 3,385 |
| 8 620.1-6 Materials and Supplies | 2,635 | | 2,635 | 2,635 | | | | | | 2,635 | 96 | | 96 | 2,731 |
| 9 631.1-6 Contractual Services - Engr. | 406 | | 406 | 406 | | | | | | 406 | 15 | | 15 | 421 |
| 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 | 1,139 | | 1,139 | 1,139 | | | | | | 1,139 | 41 | | 41 | 1,180 |
| 14 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 143 | | 143 | 143 | | | | | | 143 | 5 | | 5 | 148 |
| 16 650.1-6 Transportation Expense | 3,789 | | 3,789 | 3,789 | | | | | | 3,789 | 138 | | 138 | 3,927 |
| 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 | 438 | 438 | 0 | 438 | | | | | 438 | 16 | | 454 | 454 |
| 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 | 15 | | 15 | 15 | | | | | | 15 | 1 | | 1 | 15 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 33,778 | (567) | 33,209 | 33,778 | (567) | 0 | 0 | 0 | 0 | 33,209 | 1,172 | 0 | 604 | 34,381 |

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

0340

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

Company: SSU / Osceola / Tropical 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 | 3,891 | | 3,891 | 3,891 | | | | 430 | (38) | 4,283 | 214 | | 606 | 4,497 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 1,115 | (374) | 741 | 1,115 | (374) | | | 33 | | 774 | 28 | | (313) | 802 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 17 | | 17 | | | 17 | 17 |
| 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 | 37 | | 37 | 37 | | | | 61 | | 98 | 4 | | 64 | 102 |
| 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 | 6 | | 6 | 6 | | | | 24 | | 30 | 1 | | 25 | 31 |
| 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 | 131 | 131 | 0 | 131 | | | 3 | | 134 | 5 | | 139 | 139 |
| 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 | 1,008 | | 1,008 | 1,008 | | | | 65 | | 1,073 | | | 65 | 1,073 |
| 25 675.7 Miscellaneous Expenses | 7 | | 7 | 7 | | | | 22 | | 30 | 1 | | 23 | 31 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 6,064 | (243) | 5,821 | 6,064 | (243) | 0 | 0 | 656 | (38) | 6,439 | 253 | 0 | 628 | 6,692 |

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

0341

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

Company: SSU / Osceola / Tropical 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 | 11,631 | | 11,631 | 11,631 | | | 283 | 21 | (34) | 11,900 | 595 | | 864 | 12,495 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 4,212 | (1,997) | 2,214 | 4,212 | (1,997) | | 75 | 25 | | 2,315 | 84 | 5,005 | 3,192 | 7,404 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 200 | | 200 | 200 | | | 3 | 0 | | 203 | | | 3 | 203 |
| 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 | 962 | | 962 | 962 | | | 13 | 7 | | 982 | 36 | | 55 | 1,017 |
| 9 631.8 Contractual Services - Engr. | 2 | | 2 | 2 | | | 0 | 0 | | 2 | 0 | | 0 | 2 |
| 10 632.8 Contractual Services - Acct | 935 | | 935 | 935 | | | 5 | 0 | | 940 | 34 | | 38 | 975 |
| 11 633.8 Contractual Services - Legal | 380 | | 380 | 380 | | | 9 | 0 | | 389 | 14 | | 23 | 403 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 454 | | 454 | 454 | | | 14 | 0 | | 468 | 17 | | 31 | 485 |
| 14 641.8 Rental of Building/Real Prop. | 181 | | 181 | 181 | | | 0 | 80 | | 262 | 9 | | 90 | 271 |
| 15 642.8 Rental of Equipment | 7 | | 7 | 7 | | | 0 | 0 | | 7 | 0 | | 0 | 7 |
| 16 650.8 Transportation Expense | 5 | | 5 | 5 | | | 3 | 0 | | 8 | 0 | | 3 | 8 |
| 17 656.8 Insurance - Vehicle | 552 | | 552 | 552 | | | 15 | 56 | | 622 | 23 | | 93 | 645 |
| 18 657.8 Insurance - General Liability | 642 | | 642 | 642 | | | 13 | 33 | | 688 | 25 | | 71 | 713 |
| 19 658.8 Insurance - Workman's Comp. | 12 | 379 | 391 | 12 | 379 | | 0 | 1 | | 392 | 14 | | 394 | 406 |
| 20 659.8 Insurance - Other | 376 | | 376 | 376 | | | 2 | 0 | | 378 | 14 | | 16 | 391 |
| 21 660.8 Advertising Expense | 40 | | 40 | 40 | | | 1 | 0 | | 41 | 1 | | 3 | 43 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 2,425 | 0 | 0 | | 2,425 | | | 2,425 | 2,425 |
| 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 | 4,940 | | 4,940 | 4,940 | | | 80 | 44 | | 5,063 | 184 | | 307 | 5,247 |
| 26 TOTAL WATER A&G EXPENSES | 25,530 | (1,618) | 23,911 | 25,530 | (1,618) | 2,425 | 516 | 286 | (34) | 27,084 | 1,051 | 5,005 | 7,810 | 33,140 |

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.

0342

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

Company: SSU / Osceola / Tropical Park

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/79 | (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 | 601.1-S Salaries & Wages - Employees | 10,973 | | 28,566 | 17,593 | 160.33% | 25,258 | 3,308 | 13.10% |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-S Employee Pensions & Benefits | 706 | | 5,439 | 4,733 | 670.39% | 1,625 | 3,814 | 234.69% |
| 4 | 610.1-S Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-S Purchased Power | 3,337 | | 6,049 | 2,712 | 81.28% | 7,681 | (1,632) | -21.25% |
| 6 | 616.1-S Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-S Chemicals | 377 | | 3,266 | 2,889 | 766.37% | 868 | 2,398 | 276.38% |
| 8 | 620.1-S Materials and Supplies | 7,395 | | 3,635 | (3,760) | -50.84% | 17,022 | (13,387) | -78.65% |
| 9 | 631.1-S Contractual Services - Engr. | 0 | | 408 | 408 | N.A. | 0 | 408 | N.A. |
| 10 | 632.1-S Contractual Services - Acct. | 0 | | 935 | 935 | N.A. | 0 | 935 | N.A. |
| 11 | 633.1-S Contractual Services - Legal | 0 | | 380 | 380 | N.A. | 0 | 380 | N.A. |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.1-S Contractual Services - Other | 441 | | 1,593 | 1,152 | 261.19% | 1,015 | 578 | 56.91% |
| 14 | 641.1-S Rental of Building/Real Prop. | 0 | | 181 | 181 | N.A. | 0 | 181 | N.A. |
| 15 | 642.1-S Rental of Equipment | 0 | | 150 | 150 | N.A. | 0 | 150 | N.A. |
| 16 | 650.1-S Transportation Expense | 1,703 | | 3,800 | 2,097 | 123.15% | 3,920 | (120) | -3.06% |
| 17 | 656.1-S Insurance - Vehicle | 0 | | 552 | 552 | N.A. | 0 | 552 | N.A. |
| 18 | 657.1-S Insurance - General Liability | 866 | | 642 | (224) | -25.98% | 1,993 | (1,351) | -67.80% |
| 19 | 658.1-S Insurance - Workman's Comp. | 0 | | 960 | 960 | N.A. | 0 | 960 | N.A. |
| 20 | 659.1-S Insurance - Other | 0 | | 376 | 376 | N.A. | 0 | 376 | N.A. |
| 21 | 660.1-S Advertising Expense | 0 | | 40 | 40 | N.A. | 0 | 40 | N.A. |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 8,366 | | 0 | (8,366) | -100.00% | 19,257 | (19,257) | -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 | 373 | | 1,008 | 635 | 170.20% | 859 | 149 | 17.36% |
| 25 | 675.1-S Miscellaneous Expenses | 930 | | 4,962 | 4,032 | 433.50% | 2,141 | 2,821 | 131.77% |
| 26 | **TOTAL WATER O&M EXPENSES** | 35,467 | | 62,941 | 27,474 | 77.46% | 81,638 | (18,698) | -22.90% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 27,101 | | 62,941 | 35,840 | 132.25% | 62,382 | 559 | 0.89% |
| 28 | **Average ERC's** | 445 | | 546 | 101 | 22.70% | | | |
| 29 | **Average Consumer Price Index - U** | 72.6 | | 138.2 | 64 | 87.60% | | | |
| 30 | | | | Compounded Multiplier = | | 130.18% | | | |

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 / Tropical Park

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

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

FPSC

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

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/79 | | (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 | 601.1-6 Salaries & Wages - Employees | 10,973 | | 13,045 | 2,072 | 18.88% | 25,258 | (12,213) | -48.35% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | | | 2,484 | 2,484 | N.A. | 0 | 2,484 | N.A. |
| 4 | 610.1-6 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 3,337 | | 5,849 | 2,512 | 75.29% | 7,681 | (1,832) | -23.85% |
| 6 | 616.1-6 Fuel for Power Purchased | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 377 | | 3,266 | 2,889 | 766.37% | 868 | 2,398 | 276.38% |
| 8 | 620.1-6 Materials and Supplies | 7,395 | | 2,635 | (4,760) | -64.36% | 17,022 | (14,387) | -84.52% |
| 9 | 631.1-6 Contractual Services - Engr. | | | 406 | 406 | N.A. | 0 | 406 | 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 | 441 | | 1,139 | 698 | 158.21% | 1,015 | 124 | 12.18% |
| 14 | 641.1-6 Rental of Building/Real Prop. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.1-6 Rental of Equipment | | | 143 | 143 | N.A. | 0 | 143 | N.A. |
| 16 | 650.1-6 Transportation Expense | 1,703 | | 3,789 | 2,086 | 122.51% | 3,920 | (131) | -3.33% |
| 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. | | | 438 | 438 | N.A. | 0 | 438 | 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 | | | 15 | 15 | N.A. | 0 | 15 | N.A. |
| 26 | **TOTAL WATER O&M EXPENSES** | **24,226** | | **33,209** | **8,983** | **37.08%** | **55,764** | **(22,555)** | **-40.45%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **24,226** | | **33,209** | **8,983** | **37.08%** | **55,764** | **(22,555)** | **-67.92%** |
| 28 | **Average ERC's** | **445** | | **546** | **101** | **22.70%** | | | |
| 29 | **Average Consumer Price Index - U** | **72.6** | | **136.2** | **64** | **87.60%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **130.18%** | | | |

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 / Tropical 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 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 12/31/79 | | (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) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | | | 3,891 | 3,891 | N.A. | 0 | 3,891 | N.A. |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | | | 741 | 741 | N.A. | 0 | 741 | 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 | | | 37 | 37 | N.A. | 0 | 37 | 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 | | | 6 | 6 | N.A. | 0 | 6 | 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. | | | 131 | 131 | N.A. | 0 | 131 | 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 | 373 | | 1,008 | 635 | 170.20% | 859 | 149 | 17.38% |
| 25 | 675.7 Miscellaneous Expenses | | | 7 | 7 | N.A. | 0 | 7 | N.A. |
| 26 | TOTAL WATER O&M EXPENSES | 373 | | 5,821 | 5,448 | 1460.52% | 859 | 4,962 | 577.85% |
| 27 | SUBTOTAL (less accts. 666 & 667) | 373 | | 5,821 | 5,448 | 1460.52% | 859 | 4,962 | 85.25% |
| 28 | Average ERC's | 445 | | 546 | 101 | 22.70% | | | |
| 29 | Average Consumer Price Index - U | 72.6 | | 136.2 | 64 | 87.60% | | | |
| 30 | | | | Compounded Multiplier = | | 130.18% | | | |

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 / Tropical 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 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 12/31/79 | (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 | 601.8 Salaries & Wages - Employees | | 11,631 | 11,631 | N.A. | 0 | 11,631 | N.A. |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.8 Employee Pensions & Benefits | 706 | 2,214 | 1,508 | 213.67% | 1,625 | 589 | 36.27% |
| 4 | 610.8 Purchased Water | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | | 200 | 200 | N.A. | 0 | 200 | 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 | | 962 | 962 | N.A. | 0 | 962 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | | 2 | 2 | N.A. | 0 | 2 | N.A. |
| 10 | 632.8 Contractual Services - Acct. | | 935 | 935 | N.A. | 0 | 935 | N.A. |
| 11 | 633.8 Contractual Services - Legal | | 380 | 380 | N.A. | 0 | 380 | N.A. |
| 12 | 634.8 Contractual Services - Mgmt. Fees | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.8 Contractual Services - Other | | 454 | 454 | N.A. | 0 | 454 | N.A. |
| 14 | 641.8 Rental of Building/Real Prop. | | 181 | 181 | N.A. | 0 | 181 | N.A. |
| 15 | 642.8 Rental of Equipment | | 7 | 7 | N.A. | 0 | 7 | N.A. |
| 16 | 650.8 Transportation Expense | | 5 | 5 | N.A. | 0 | 5 | N.A. |
| 17 | 656.8 Insurance - Vehicle | | 552 | 552 | N.A. | 0 | 552 | N.A. |
| 18 | 657.8 Insurance - General Liability | 866 | 642 | (224) | -25.86% | 1,993 | (1,351) | -67.80% |
| 19 | 658.8 Insurance - Workman's Comp. | | 391 | 391 | N.A. | 0 | 391 | N.A. |
| 20 | 659.8 Insurance - Other | | 376 | 376 | N.A. | 0 | 376 | N.A. |
| 21 | 660.8 Advertising Expense | | 40 | 40 | N.A. | 0 | 40 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 8,366 | 0 | (8,366) | -100.00% | 19,257 | (19,257) | -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 | 930 | 4,940 | 4,010 | 431.13% | 2,141 | 2,799 | 130.74% |
| 26 | TOTAL WATER O&M EXPENSES | 10,868 | 23,911 | 13,043 | 120.01% | 25,016 | (1,105) | -4.42% |
| 27 | SUBTOTAL (less accts. 666 & 667) | 2,502 | 23,911 | 21,409 | 855.68% | 5,759 | 18,152 | 75.91% |
| 28 | Average ERC's | 445 | 546 | 101 | 22.70% | | | |
| 29 | Average Consumer Price Index - U | 72.6 | 136.2 | 64 | 87.80% | | | |
| 30 | | | Compounded Multiplier = | | 130.18% | | | |

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 / Tropical 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 DEVIATION Amount | (3) % | (4) Explanation |
|---|---|---|---|---|
| 1 | 601.1-S Salaries & Wages - Employees | 3,308 | 13.10% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | N.A. | |
| 3 | 604.1-S Employee Pensions & Benefits | 3,814 | 234.69% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (1,632) | -21.25% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | 2,398 | 276.38% | |
| 8 | 620.1-S Materials and Supplies | (13,387) | -78.65% | |
| 9 | 631.1-S Contractual Services - Engr. | 408 | N.A. | |
| 10 | 632.1-S Contractual Services - Acct. | 935 | N.A. | |
| 11 | 633.1-S Contractual Services - Legal | 380 | N.A. | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | N.A. | |
| 13 | 635.1-S Contractual Services - Other | 578 | 56.91% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | 181 | N.A. | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | 150 | N.A. | |
| 16 | 650.1-S Transportation Expense | (120) | -3.06% | |
| 17 | 656.1-S Insurance - Vehicle | 552 | N.A. | |
| 18 | 657.1-S Insurance - General Liability | (1,351) | -67.80% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 960 | N.A. | |
| 20 | 659.1-S Insurance - Other | 376 | N.A. | |
| 21 | 660.1-S Advertising Expense | 40 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (19,257) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 149 | 17.38% | |
| 25 | 675.1-S Miscellaneous Expenses | 2,821 | 131.77% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | (18,666) | -22.90% | |

## CONTRACTUAL SERVICES - 1991

**Company: SSU / Osceola / Tropical 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 / Osceola / Tropical Park**

FPSC

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

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

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

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant, or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges By Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | Cronin, Jackson, Nixon, & Wilson | Robert C. Nixon | $25 - 120 | $134,241 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 5 | Sheahen, Rowlson, & Messina | John Sheahen | 25 - 90 | 251,619 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 9 | Management & Regulatory Consultants | Frank Seidman | 25 - 85 | 106,818 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 13 | Milian & Swain | Debbie Swain | 27.5 - 95 | 278,919 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 17 | Hartman & Associates | Gerald Hartman<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $9,699 |
| Total Projected Rate Case Expense | 1,772,200 | 9,699 |
| **Annual Amortization Over 4 Years** | **$443,050** | **$2,425** |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101,044 | 553 |
| % of Total | 100% | 0.5473% |
| (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 / Tropical Park**

**FPSC**

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

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

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

| (1) | (2) | (3) | (4) |
|---|---|---|---|

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

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

## ALLOCATION OF EXPENSES - 1991

**Company: SSU / Osceola / Tropical Park**

FPSC

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

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

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

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

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

**A-SCHEDULES (RATE BASE):**

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

**B-SCHEDULES (INCOME STATEMENT):**

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

## NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Osceola / Tropical 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) |
|---|---|---|---|---|---|---|---|
| | | 1991 | DEPRECIATION RATE | | 1991 DEPRECIATION EXPENSE | | |
| Line No. | Account No. and Name | Adj. Avg. PIS | Life | Rate (%) | Per Books | Adjustment | Adj. Exp. |
| 1 | **INTANGIBLE PLANT** | | | | | | |
| 2 | 301.1 Organization | (0) | 40 | 2.50% | (0) | 0 | (0) |
| 3 | 302.1 Franchises | 1,178 | 40 | 2.50% | 29 | 0 | 29 |
| 4 | 339.1 Other Plant & Misc. | 1,401 | 25 | 4.00% | 56 | 0 | 56 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 137 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 35,099 | 33 | 3.03% | 1,064 | 0 | 1,064 |
| 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 | 1,862 | 30 | 3.33% | 62 | 0 | 62 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 123 | 35 | 2.86% | 4 | 0 | 4 |
| 13 | 310.2 Power Generation Eq. | 26,047 | 20 | 5.00% | 1,302 | 0 | 1,302 |
| 14 | 311.2 Pumping Equipment | 30,728 | 20 | 5.00% | 1,536 | 0 | 1,536 |
| 15 | 339.2 Other Plant & Misc. | (61) | 25 | 4.00% | (2) | 0 | (2) |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 305 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 4,589 | 33 | 3.03% | 139 | 0 | 139 |
| 19 | 320.3 Water Treatment Eq. | 7,645 | 22 | 4.55% | 348 | 0 | 348 |
| 20 | 339.3 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 8 | 0 | N.A. | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 3 | 33 | 3.03% | 0 | 0 | 0 |
| 24 | 330.4 Distr. Reservlors | 11,330 | 37 | 2.70% | 306 | 0 | 306 |
| 25 | 331.4 Transm. & Distribution | 39,648 | 43 | 2.33% | 922 | 0 | 922 |
| 26 | 333.4 Services | 7,849 | 40 | 2.50% | 196 | 0 | 196 |
| 27 | 334.4 Meters & Meter Insallation | 38,856 | 20 | 5.00% | 1,943 | 0 | 1,943 |
| 28 | 335.4 Hydrants | 318 | 45 | 2.22% | 7 | 0 | 7 |
| 29 | 339.4 Other Plant & Misc. | 21 | 25 | 4.00% | 1 | 0 | 1 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 2,905 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 14,424 | 40 | 2.50% | 361 | 0 | 361 |
| 33 | 340.5 Office Furniture & Equipment | 7,400 | 15 | 6.67% | 493 | 0 | 493 |
| 34 | 340.51 Computer Equipment | 11,434 | 6 | 16.67% | 1,906 | 0 | 1,906 |
| 35 | 341.5 Transportation Equipment | 9,829 | 6 | 16.67% | 1,638 | 0 | 1,638 |
| 36 | 342.5 Stores Equipment | 80 | 18 | 5.56% | 4 | 0 | 4 |
| 37 | 343.5 Tools, Shop & Garage | 3,724 | 16 | 6.25% | 233 | 0 | 233 |
| 38 | 344.5 Laboratory Equipment | 825 | 15 | 6.67% | 55 | 0 | 55 |
| 39 | 345.5 Power Operated Equipment | 4,855 | 12 | 8.33% | 405 | 0 | 405 |
| 40 | 346.5 Communication Equipment | 1,532 | 10 | 10.00% | 153 | 0 | 153 |
| 41 | 347.5 Miscellaneous Equipment | 519 | 15 | 6.67% | 35 | 0 | 35 |
| 42 | 348.5 Other Tangible Plant | 406 | 10 | 10.00% | 41 | 0 | 41 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 2,579 | | 3.31% | 85 | 0 | 85 |
| 45 | **SUPPLY & PUMPING** | 93,954 | | 4.22% | 3,966 | 0 | 3,966 |
| 46 | **WATER TREATMENT PLANT** | 12,540 | | 3.88% | 487 | 0 | 487 |
| 47 | **TRANSM. & DISTRIBUTION** | 98,032 | | 3.44% | 3,375 | 0 | 3,375 |
| 48 | **GENERAL PLANT** | 57,933 | | 9.19% | 5,323 | 0 | 5,323 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 265,037 | | 4.99% | 13,236 | 0 | 13,236 |
| 52 | **AMORTIZATION OF CIAC** | | | | (854) | 0 | (854) |
| 53 | **NON-USED AND USEFUL** | | | | 0 | 0 | 0 |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 12,382 | 0 | 12,382 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Osceola / Tropical 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 | 4.05% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 26,334 | 2.33% | 612 | 0 | 612 |
| 3 Meter Installation Fees | 4,830 | 5.00% | 242 | 0 | 242 |
| 4 Contributed Lines | 0 | 2.33% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 0 | 3.84% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 31,164 | | 854 | 0 | 854 |

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 / Tropical 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 | 35,099 | 1,064 | 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 | 1,862 | 62 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 123 | 4 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 26,047 | 1,302 | 5.00% |
| 9 | 311.2 Pumping Equipment | 30,728 | 1,536 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (61) | (2) | 4.00% |
| 11 | 304.3 Structures & Improvements | 4,589 | 139 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 7,645 | 348 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 11,330 | 306 | 2.70% |
| 15 | **COMPOSITE RATE** | 117,381 | 4,759 | **4.05%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 3 | 0 | 3.03% |
| 18 | 331.4 Transm. & Distribution | 39,648 | 922 | 2.33% |
| 19 | 335.4 Hydrants | 318 | 7 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 21 | 1 | 4.00% |
| 21 | **COMPOSITE RATE** | 39,990 | 930 | **2.33%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 38,856 | 1,943 | 5.00% |
| 24 | **COMPOSITE RATE** | 38,856 | 1,943 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 7,849 | 196 | 2.50% |
| 27 | **COMPOSITE RATE** | 7,849 | 196 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 117,381 | 4,759 | 4.05% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 39,990 | 930 | 2.33% |
| 31 | Meter Installation Fees (Line 24) | 38,856 | 1,943 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 7,849 | 196 | 2.50% |
| 33 | **COMPOSITE RATE** | 204,075 | 7,828 | **3.84%** |

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 / Tropical 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 | 29 | 0 | 29 | 0.00% | 0 |
| 4 339.1 Other Plant & Misc. | 56 | 0 | 56 | 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 | 1,064 | 0 | 1,064 | 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 | 62 | 0 | 62 | 0.00% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0.00% | 0 |
| 12 309.2 Supply Mains | 4 | 0 | 4 | 0.00% | 0 |
| 13 310.2 Power Generation Eq. | 1,302 | 0 | 1,302 | 0.00% | 0 |
| 14 311.2 Pumping Equipment | 1,536 | 0 | 1,536 | 0.00% | 0 |
| 15 339.2 Other Plant & Misc. | (2) | 0 | (2) | 0.00% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 18 304.3 Structures & Improvements | 139 | 0 | 139 | 0.00% | 0 |
| 19 320.3 Water Treatment Eq. | 348 | 0 | 348 | 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 | 306 | 0 | 306 | 0.00% | 0 |
| 25 331.4 Transm. & Distribution | 922 | 0 | 922 | 0.00% | 0 |
| 26 333.4 Services | 196 | 0 | 196 | 0.00% | 0 |
| 27 334.4 Meters & Meter Insallation | 1,943 | 0 | 1,943 | 0.00% | 0 |
| 28 335.4 Hydrants | 7 | 0 | 7 | 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 | 361 | 0 | 361 | 0.00% | 0 |
| 33 340.5 Office Furniture & Equipment | 493 | 0 | 493 | 0.00% | 0 |
| 34 340.51 Computer Equipment | 1,906 | 0 | 1,906 | 0.00% | 0 |
| 35 341.5 Transportation Equipment | 1,638 | 0 | 1,638 | 0.00% | 0 |
| 36 342.5 Stores Equipment | 4 | 0 | 4 | 0.00% | 0 |
| 37 343.5 Tools, Shop & Garage | 233 | 0 | 233 | 0.00% | 0 |
| 38 344.5 Laboratory Equipment | 55 | 0 | 55 | 0.00% | 0 |
| 39 345.5 Power Operated Equipment | 405 | 0 | 405 | 0.00% | 0 |
| 40 346.5 Communication Equipment | 153 | 0 | 153 | 0.00% | 0 |
| 41 347.5 Miscellaneous Equipment | 35 | 0 | 35 | 0.00% | 0 |
| 42 348.5 Other Tangible Plant | 41 | 0 | 41 | 0.00% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 85 | 0 | 85 | | 0 |
| 45 **SUPPLY & PUMPING** | 3,966 | 0 | 3,966 | | 0 |
| 46 **WATER TREATMENT PLANT** | 487 | 0 | 487 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 3,375 | 0 | 3,375 | | 0 |
| 48 **GENERAL PLANT** | 5,323 | 0 | 5,323 | | 0 |
| 49 | | | | | |
| 51 **TOTAL** | 13,236 | 0 | 13,236 | | 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 / Osceola / Tropical 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:** | 4,528 | 71 | 4,600 | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | 4,528 | 147 | 4,675 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 2,465 | 2,465 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 2,465 | 2,465 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 2,634 | 0 | 2,634 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 2,634 | 0 | 2,634 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 7,162 | 2,536 | 9,699 | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | 7,162 | 2,612 | 9,774 | | 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 / Tropical 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 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 | 100,630 | 1,582 | 102,212 | 100,630 | 3,257 | 103,887 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 65,370 | (2,430) | 62,941 | 65,370 | 8,842 | 74,213 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 12,382 | 0 | 12,382 | 12,382 | 0 | 12,382 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 7,162 | 2,612 | 9,774 | 7,162 | 2,612 | 9,774 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 84,915 | 182 | 85,097 | 84,915 | 11,454 | 96,369 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | 15,715 | 1,400 | 17,115 | 15,715 | (8,197) | 7,518 | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | 15,715 | 1,400 | 17,115 | 15,715 | (8,197) | 7,518 | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 194,483 | (3,748) | 190,735 | 194,483 | (2,339) | 192,144 | 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 | 11,280 | (217) | 11,063 | 11,280 | (136) | 11,144 | - | - |
| 17 Total Taxable Income | 4,435 | 1,617 | 6,052 | 4,435 | (8,062) | (3,627) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | 1,669 | 608 | 2,277 | 1,669 | (3,034) | (1,365) | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 544 | 0 | 544 | 544 | 0 | 544 | C-9 (W) | - |
| 22 Investment Tax Credit | 108 | 0 | 108 | 108 | 0 | 108 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | 1,017 | 608 | 1,626 | 1,017 | (3,034) | (2,016) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Osceola / Tropical Park

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

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

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

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

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

NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

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

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# University Shores - 106

## Orange County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 RATE BASE (FINAL) | | | |
| Line No. Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 Utility Plant in Service | 3,969,010 | (5,195) | 3,963,816 | A-5 (W) |
| 2 Utility Land & Land Rights | 71,902 | 0 | 71,902 | A-5 (W) |
| 3 Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (581,333) | (2,401) | (583,734) | A-9 (W) |
| 6 CIAC | (2,525,271) | 0 | (2,525,271) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 357,860 | 0 | 357,860 | A-14 (W) |
| 8 Acquisition Adjustments | (43,018) | 0 | (43,018) | A-20 (W) |
| 9 Accum. Amort. of Acq. Adjust. | 11,180 | 0 | 11,180 | A-20 (W) |
| 10 Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 Deferred Tax | 632,524 | 0 | 632,524 | C-7 (W) |
| 12 Working Capital Allowance | 48,680 | 5,628 | 54,308 | A-17 (W) |
| 13 TOTAL WATER RATE BASE | 1,941,534 | (1,967) | 1,939,567 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 RATE BASE (INTERIM) | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 | Utility Plant in Service | 3,969,010 | (5,195) | 3,963,816 | A-5 (W) |
| 2 | Utility Land & Land Rights | 71,902 | 0 | 71,902 | A-5 (W) |
| 3 | Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (581,333) | (2,401) | (583,734) | A-9 (W) |
| 6 | CIAC | (2,525,271) | 0 | (2,525,271) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 357,860 | 0 | 357,860 | A-14 (W) |
| 8 | Acquisition Adjustments | (43,018) | 0 | (43,018) | A-20 (W) |
| 9 | Accum. Amort. of Acq. Adjust. | 11,180 | 0 | 11,180 | A-20 (W) |
| 10 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 | Deferred Tax | 632,524 | 0 | 632,524 | C-7 (W) |
| 12 | Working Capital Allowance | 48,680 | (1,565) | 47,116 | A-17 (W) |
| 13 | TOTAL WATER RATE BASE | 1,941,534 | (9,160) | 1,932,374 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

Schedule: A-3 (W)
Page 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. | (10,389) | 0 | (5,195) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (10,389) | 0 | (5,195) | |
| 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. | 1,161 | 1,161 | 1,161 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (7,123) | (3,561) | |
| 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 | | 1,161 | (5,962) | (2,401) | |
| 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 / University Shores

FPSC

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

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

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

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final): | | | | |
| 2 | 1. | | | | A-14 (W) |
| 3 | | | | | |
| 4 | 2 | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | 0 | 0 | 0 | |
| 8 | H. ACQUISITION ADJUSTMENTS (Interim / Final): | | | | |
| 9 | 1. | | | | A-20 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | 0 | 0 | 0 | |
| 15 | I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final): | | | | |
| 16 | 1. | | | | A-20 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | 0 | 0 | 0 | |
| 22 | J. ADVANCES FOR CONSTRUCTION (Interim / Final): | | | | |
| 23 | 1. | | | | A-16 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | 0 | 0 | 0 | |
| 29 | K. DEFERRED TAX (Interim / Final): | | | | |
| 30 | 1. | | | | C-7 (W) |
| 31 | | | | | |
| 32 | 2. | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | 0 | 0 | 0 | |
| 36 | L. WORKING CAPITAL ALLOWANCE (Interim): | | | | |
| 37 | 1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate). | (1,565) | (1,565) | (1,565) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (1,565) | (1,565) | (1,565) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 5,628 | 5,628 | 5,628 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 5,628 | 5,628 | 5,628 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (10,793) | (7,527) | (9,160) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (3,601) | (334) | (1,967) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 10858 ENDED 06/30/79** | 531,735 |
| 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** | 531,735 |
| 8 | 1979 Additions | 4,535 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 4,535 |
| 12 | **12/31/79 BALANCE** | 536,270 |
| 13 | 1980 Additions | 75,159 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 75,159 |
| 17 | **12/31/80 BALANCE** | 611,429 |
| 18 | 1981 Additions | 50,755 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 50,755 |
| 22 | **12/31/81 BALANCE** | 662,184 |
| 23 | 1982 Additions | 80,745 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 80,745 |
| 27 | **12/31/82 BALANCE** | 742,929 |
| 28 | 1983 Additions | 470,243 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 470,243 |
| 32 | **12/31/83 BALANCE** | 1,213,172 |
| 33 | 1984 Additions | 399,959 |
| 34 | 1984 Retirements | 716,274 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | (316,315) |
| 37 | **12/31/84 BALANCE** | 896,857 |
| 38 | 1985 Additions | 1,182,268 |
| 39 | 1985 Retirements | 8,550 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 1,173,738 |
| 42 | **12/31/85 BALANCE** | 2,070,595 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **2,070,595** |
| 2 | 1986 Additions | 424,224 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 424,224 |
| 6 | **12/31/86 BALANCE** | **2,494,819** |
| 7 | 1987 Additions | 389,299 |
| 8 | 1987 Retirements | 3,519 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 385,780 |
| 11 | **12/31/87 BALANCE** | **2,880,599** |
| 12 | 1988 Additions | (112,620) |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | (112,620) |
| 16 | **12/31/88 BALANCE** | **2,767,979** |
| 17 | 1989 Additions | 584,549 |
| 18 | 1989 Retirements | 10,949 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 573,600 |
| 21 | **12/31/89 BALANCE** | **3,341,579** |
| 22 | 1990 Additions (A/C 101) | 601,168 |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | 601,168 |
| 27 | **12/31/90 BALANCE** | **3,942,747** |
| 28 | 1990 General Plant Reallocation Adjustments * | (51,066) |
| 29 | **12/31/90 ADJUSTED BALANCE** | **3,891,680** |
| 30 | 1991 Additions (A/C 101) | 298,464 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | 0 |
| 34 | 1991 Net Additions | 298,464 |
| 35 | **12/31/91 BALANCE** | **4,190,144** |

* 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 / University Shores**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1991 PLANT IN SERVICE | | | | | | | AVERAGE 1991 PLANT IN SERVICE | | |
| Line No. Account No. and Name | Per Books 12/31/90 | 1991 Additions* A/C 101 | A/C 106 | Per Books 12/31/91 (2+3+4) | 1991 Utility Adjustments Beginning | Ending | Adjusted Balance 12/31/91 (5+7) | Balance Per Books ((2+5)/2) | Utility Adjustments ((6+7)/2) | Adj. Util. Balance (9+10) |
| 1 **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 301.1 Organization | 10,389 | (10,389) | 0 | (0) | (10,389) | 0 | 0 | 5,195 | (5,195) | (0) |
| 3 302.1 Franchises | 141,482 | (56,024) | 0 | 85,458 | 0 | 0 | 85,458 | 113,470 | 0 | 113,470 |
| 4 339.1 Other Plant & Misc. | 17,432 | 0 | 0 | 17,432 | 0 | 0 | 17,432 | 17,432 | 0 | 17,432 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 303.2 Land & Land Rights | 7,007 | 0 | 0 | 7,007 | 0 | 0 | 7,007 | 7,007 | 0 | 7,007 |
| 7 304.2 Structures & Improvements | 177,998 | 0 | 0 | 177,998 | 0 | 0 | 177,998 | 177,998 | 0 | 177,998 |
| 8 305.2 Collect. & Impound. | 126 | 17,446 | 0 | 17,572 | 0 | 0 | 17,572 | 8,849 | 0 | 8,849 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 126,951 | 0 | 0 | 126,951 | 0 | 0 | 126,951 | 126,951 | 0 | 126,951 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 441 | 0 | 0 | 441 | 0 | 0 | 441 | 441 | 0 | 441 |
| 13 310.2 Power Generation Eq. | 6,667 | 0 | 0 | 6,667 | 0 | 0 | 6,667 | 6,667 | 0 | 6,667 |
| 14 311.2 Pumping Equipment | 213,172 | 3,814 | 0 | 216,986 | 0 | 0 | 216,986 | 215,079 | 0 | 215,079 |
| 15 339.2 Other Plant & Misc. | 20,178 | 0 | 0 | 20,178 | 0 | 0 | 20,178 | 20,178 | 0 | 20,178 |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 303.3 Land & Land Rights | 28 | 0 | 0 | 28 | 0 | 0 | 28 | 28 | 0 | 28 |
| 18 304.3 Structures & Improvements | 59,885 | 0 | 0 | 59,885 | 0 | 0 | 59,885 | 59,885 | 0 | 59,885 |
| 19 320.3 Water Treatment Eq. | 88,852 | 0 | 0 | 88,852 | 0 | 0 | 88,852 | 88,852 | 0 | 88,852 |
| 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 | 50,034 | 0 | 0 | 50,034 | 0 | 0 | 50,034 | 50,034 | 0 | 50,034 |
| 23 304.4 Structures & Improvements | 3,024 | 0 | 0 | 3,024 | 0 | 0 | 3,024 | 3,024 | 0 | 3,024 |
| 24 330.4 Distr. Reservoirs | 468,467 | 0 | 0 | 468,467 | 0 | 0 | 468,467 | 468,467 | 0 | 468,467 |
| 25 331.4 Transm. & Distribution | 1,611,329 | 207,266 | 0 | 1,818,594 | 0 | 0 | 1,818,594 | 1,714,962 | 0 | 1,714,962 |
| 26 333.4 Services | 239,107 | 38,471 | 0 | 277,578 | 0 | 0 | 277,578 | 258,342 | 0 | 258,342 |
| 27 334.4 Meters & Meter Insallation | 214,171 | 51,131 | 0 | 265,302 | 0 | 0 | 265,302 | 239,736 | 0 | 239,736 |
| 28 335.4 Hydrants | 142,022 | 24,095 | 0 | 166,117 | 0 | 0 | 166,117 | 154,069 | 0 | 154,069 |
| 29 339.4 Other Plant & Misc. | 8,400 | 0 | 0 | 8,400 | 0 | 0 | 8,400 | 8,400 | 0 | 8,400 |
| 30 **GENERAL PLANT** | | | | | | | | | | |
| 31 303.5 Land & Land Rights | 15,085 | (503) | 0 | 14,582 | 0 | 0 | 14,582 | 14,833 | 0 | 14,833 |
| 32 304.5 Structures & Improvements | 72,758 | 1,798 | 0 | 74,557 | 0 | 0 | 74,557 | 73,658 | 0 | 73,658 |
| 33 340.5 Office Furniture & Equipme | 37,488 | 608 | 0 | 38,096 | 0 | 0 | 38,096 | 37,792 | 0 | 37,792 |
| 34 340.51 Computer Equipment | 49,420 | 17,935 | 0 | 67,355 | 0 | 0 | 67,355 | 58,387 | 0 | 58,387 |
| 35 341.5 Transportation Equipment | 48,327 | 3,729 | 0 | 52,056 | 0 | 0 | 52,056 | 50,192 | 0 | 50,192 |
| 36 342.5 Stores Equipment | 365 | 91 | 0 | 455 | 0 | 0 | 455 | 410 | 0 | 410 |
| 37 343.5 Tools, Shop & Garage | 19,197 | (356) | 0 | 18,841 | 0 | 0 | 18,841 | 19,019 | 0 | 19,019 |
| 38 344.5 Laboratory Equipment | 4,070 | 285 | 0 | 4,355 | 0 | 0 | 4,355 | 4,212 | 0 | 4,212 |
| 39 345.5 Power Operated Equipment | 25,910 | (2,230) | 0 | 23,679 | 0 | 0 | 23,679 | 24,794 | 0 | 24,794 |
| 40 346.5 Communication Equipment | 7,526 | 594 | 0 | 8,120 | 0 | 0 | 8,120 | 7,823 | 0 | 7,823 |
| 41 347.5 Miscellaneous Equipment | 2,350 | 603 | 0 | 2,953 | 0 | 0 | 2,953 | 2,651 | 0 | 2,651 |
| 42 348.5 Other Tangible Plant | 2,022 | 102 | 0 | 2,124 | 0 | 0 | 2,124 | 2,073 | 0 | 2,073 |
| 43 | | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 169,303 | (66,413) | 0 | 102,890 | (10,389) | 0 | 102,890 | 136,097 | (5,195) | 130,902 |
| 45 **SUPPLY & PUMPING** | 552,540 | 21,260 | 0 | 573,801 | 0 | 0 | 573,801 | 563,170 | 0 | 563,170 |
| 46 **WATER TREATMENT PLANT** | 148,765 | 0 | 0 | 148,765 | 0 | 0 | 148,765 | 148,765 | 0 | 148,765 |
| 47 **TRANSM. & DISTRIBUTION** | 2,736,555 | 320,961 | 0 | 3,057,516 | 0 | 0 | 3,057,516 | 2,897,035 | 0 | 2,897,035 |
| 48 **GENERAL PLANT** | 284,517 | 22,655 | 0 | 307,172 | 0 | 0 | 307,172 | 295,844 | 0 | 295,844 |
| 49 | | | | | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 3,891,680 | 298,464 | 0 | 4,190,144 | (10,389) | 0 | 4,190,144 | 4,040,912 | (5,195) | 4,035,718 |
| 51 **LAND & LAND RIGHTS** | 72,154 | (503) | 0 | 71,651 | 0 | 0 | 71,651 | 71,902 | 0 | 71,902 |
| 52 **TOTAL PIS LESS LAND** | 3,819,526 | 298,967 | 0 | 4,118,494 | (10,389) | 0 | 4,118,494 | 3,969,010 | (5,195) | 3,963,816 |

*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 / University Shores**

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

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

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

| Line No. | Account No. and Name | (1) | (2) Adjusted Utility Balance | (3) Remove Contri. CIAC Property | (4) Remove Advances For Construction | (5) Invested Plant in Service | (6) 1991 NON-USED & USEFUL Percentage | (7) Average Amount |
|---|---|---|---|---|---|---|---|---|
| | | | AVERAGE 1991 INVESTED PLANT IN SERVICE | | | | | |
| 1 | **INTANGIBLE PLANT** | | | | | | | |
| 2 | 301.1 Organization | | (0) | 0 | 0 | (0) | 0% | 0 |
| 3 | 302.1 Franchises | | 113,470 | 0 | 0 | 113,470 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | | 17,432 | 0 | 0 | 17,432 | 0% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | |
| 6 | 303.2 Land & Land Rights | | 7,007 | 0 | 0 | 7,007 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | | 177,998 | 0 | 0 | 177,998 | 0% | 0 |
| 8 | 305.2 Collect. & Impound. | | 8,849 | 0 | 0 | 8,849 | 0% | 0 |
| 9 | 306.2 Lake, River & Other | | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 | 307.2 Wells & Springs | | 126,951 | 0 | 0 | 126,951 | 0% | 0 |
| 11 | 308.2 Infiltration Galleries | | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | | 441 | 0 | 0 | 441 | 0% | 0 |
| 13 | 310.2 Power Generation Eq. | | 6,667 | 0 | 0 | 6,667 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | | 215,079 | 0 | 0 | 215,079 | 0% | 0 |
| 15 | 339.2 Other Plant & Misc. | | 20,178 | 0 | 0 | 20,178 | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | |
| 17 | 303.3 Land & Land Rights | | 28 | 0 | 0 | 28 | 0% | 0 |
| 18 | 304.3 Structures & Improvements | | 59,885 | 0 | 0 | 59,885 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | | 88,852 | 0 | 0 | 88,852 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | | |
| 22 | 303.4 Land & Land Rights | | 50,034 | 0 | 0 | 50,034 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | | 3,024 | 211 | 0 | 2,813 | 0% | 0 |
| 24 | 330.4 Distr. Reservoirs | | 468,467 | 0 | 0 | 468,467 | 0% | 0 |
| 25 | 331.4 Transm. & Distribution | | 1,714,962 | 119,847 | 0 | 1,595,115 | 0% | 0 |
| 26 | 333.4 Services | | 258,342 | 0 | 0 | 258,342 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | | 239,736 | 0 | 0 | 239,736 | 0% | 0 |
| 28 | 335.4 Hydrants | | 154,069 | 10,767 | 0 | 143,303 | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | | 8,400 | 587 | 0 | 7,813 | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | | |
| 31 | 303.5 Land & Land Rights | | 14,833 | 0 | 0 | 14,833 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | | 73,658 | 0 | 0 | 73,658 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | | 37,792 | 0 | 0 | 37,792 | 0% | 0 |
| 34 | 340.51 Computer Equipment | | 58,387 | 0 | 0 | 58,387 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | | 50,192 | 0 | 0 | 50,192 | 0% | 0 |
| 36 | 342.5 Stores Equipment | | 410 | 0 | 0 | 410 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | | 19,019 | 0 | 0 | 19,019 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | | 4,212 | 0 | 0 | 4,212 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | | 24,794 | 0 | 0 | 24,794 | 0% | 0 |
| 40 | 346.5 Communication Equipment | | 7,823 | 0 | 0 | 7,823 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | | 2,651 | 0 | 0 | 2,651 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | | 2,073 | 0 | 0 | 2,073 | 0% | 0 |
| 43 | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | | 130,902 | 0 | 0 | 130,902 | | 0 |
| 45 | **SUPPLY & PUMPING** | | 563,170 | 0 | 0 | 563,170 | | 0 |
| 46 | **WATER TREATMENT PLANT** | | 148,765 | 0 | 0 | 148,765 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | | 2,897,035 | 131,412 | 0 | 2,765,623 | | 0 |
| 48 | **GENERAL PLANT** | | 295,844 | 0 | 0 | 295,844 | | 0 |
| 49 | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | | 4,035,718 | 131,412 | 0 | 3,904,306 | | 0 |
| 51 | **LAND & LAND RIGHTS** | | 71,902 | 0 | 0 | 71,902 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | | 3,963,816 | 131,412 | 0 | 3,832,403 | | 0 |
| 53 | | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | | | 0.00% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 - NON-USED & USEFUL | | | |
| Line No. Description | Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| **WATER** | | | | |
| 1 Plant in Service | 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 / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 10858 ENDED 06/30/79** | 67,797 |
| 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** | 67,797 |
| 8 | 1979 Additions | 5,370 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 5,370 |
| 12 | **12/31/79 BALANCE** | 73,167 |
| 13 | 1980 Additions | 12,192 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 12,192 |
| 17 | **12/31/80 BALANCE** | 85,359 |
| 18 | 1981 Additions | 14,448 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 14,448 |
| 22 | **12/31/81 BALANCE** | 99,807 |
| 23 | 1982 Additions | 16,447 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 16,447 |
| 27 | **12/31/82 BALANCE** | 116,254 |
| 28 | 1983 Additions | 22,045 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 22,045 |
| 32 | **12/31/83 BALANCE** | 138,299 |
| 33 | 1984 Additions | 24,363 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 24,363 |
| 37 | **12/31/84 BALANCE** | 162,662 |
| 38 | 1985 Additions | 34,819 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 34,819 |
| 42 | **12/31/85 BALANCE** | 197,481 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 197,481 |
| 2 | 1986 Additions | 52,751 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 52,751 |
| 6 | **12/31/86 BALANCE** | 250,232 |
| 7 | 1987 Additions | 63,267 |
| 8 | 1987 Retirements | 3,519 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 59,748 |
| 11 | **12/31/87 BALANCE** | 309,980 |
| 12 | 1988 Additions | 69,084 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 69,084 |
| 16 | **12/31/88 BALANCE** | 379,064 |
| 17 | 1989 Additions | 79,123 |
| 18 | 1989 Retirements | 4,236 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 74,887 |
| 21 | **12/31/89 BALANCE** | 453,951 |
| 22 | 1990 Additions | 95,088 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 95,088 |
| 26 | **12/31/90 BALANCE** | 549,039 |
| 27 | 1990 General Plant Reallocation Adjustments * | (34,266) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 514,773 |
| 29 | 1991 Additions | 133,120 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 5,962 |
| 32 | 1991 Net Additions | 139,082 |
| 33 | **12/31/91 BALANCE** | 653,855 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED DEPRECIATION | | | | | | AVERAGE 1991 ACCUM. DEPR. | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions * | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| 1 INTANGIBLE PLANT | | | | | | | | | |
| 2 301.1 Organization | 1,161 | (0) | 1,161 | (1,161) | (1,161) | (0) | 1,161 | (1,161) | (0) |
| 3 302.1 Franchises | 5,513 | 2,837 | 8,350 | 0 | 0 | 8,350 | 6,932 | 0 | 6,932 |
| 4 339.1 Other Plant & Misc. | 3,076 | 697 | 3,773 | 0 | 0 | 3,773 | 3,424 | 0 | 3,424 |
| 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 | 31,016 | 5,394 | 36,410 | 0 | 0 | 36,410 | 33,713 | 0 | 33,713 |
| 8 305.2 Collect. & Impound. | 1 | 177 | 178 | 0 | 0 | 178 | 89 | 0 | 89 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 20,794 | 4,232 | 25,026 | 0 | 0 | 25,026 | 22,910 | 0 | 22,910 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 22 | 13 | 34 | 0 | 0 | 34 | 28 | 0 | 28 |
| 13 310.2 Power Generation Eq. | 110 | 333 | 444 | 0 | 0 | 444 | 277 | 0 | 277 |
| 14 311.2 Pumping Equipment | 31,709 | 10,754 | 42,463 | 0 | 0 | 42,463 | 37,086 | 0 | 37,086 |
| 15 339.2 Other Plant & Misc. | 8,573 | 807 | 9,380 | 0 | 0 | 9,380 | 8,976 | 0 | 8,976 |
| 16 WATER TREATMENT PLANT | | | | | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 6,145 | 1,815 | 7,959 | 0 | 0 | 7,959 | 7,052 | 0 | 7,052 |
| 19 320.3 Water Treatment Eq. | 10,611 | 4,039 | 14,650 | 0 | 0 | 14,650 | 12,631 | 0 | 12,631 |
| 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 | 113 | 92 | 205 | 0 | 0 | 205 | 159 | 0 | 159 |
| 24 330.4 Distr. Reservoirs | 42,020 | 12,661 | 54,681 | 0 | 0 | 54,681 | 48,350 | 0 | 48,350 |
| 25 331.4 Transm. & Distribution | 183,567 | 39,883 | 223,450 | 0 | 0 | 223,450 | 203,508 | 0 | 203,508 |
| 26 333.4 Services | 32,413 | 6,459 | 38,872 | 0 | 0 | 38,872 | 35,643 | 0 | 35,643 |
| 27 334.4 Meters & Meter Insallation | 29,516 | 11,987 | 41,502 | 0 | 0 | 41,502 | 35,509 | 0 | 35,509 |
| 28 335.4 Hydrants | 12,396 | 3,424 | 15,819 | 0 | 0 | 15,819 | 14,108 | 0 | 14,108 |
| 29 339.4 Other Plant & Misc. | 2,977 | 336 | 3,313 | 0 | 0 | 3,313 | 3,145 | 0 | 3,145 |
| 30 GENERAL PLANT | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 9,618 | 1,841 | 11,460 | 0 | 0 | 11,460 | 10,539 | 0 | 10,539 |
| 33 340.5 Office Furniture & Equipment | 12,095 | 2,519 | 14,615 | 0 | 0 | 14,615 | 13,355 | 0 | 13,355 |
| 34 340.51 Computer Equipment | 6,204 | 9,731 | 15,935 | 0 | 7,123 | 23,058 | 11,070 | 3,561 | 14,631 |
| 35 341.5 Transportation Equipment | 30,571 | 8,365 | 38,936 | 0 | 0 | 38,936 | 34,754 | 0 | 34,754 |
| 36 342.5 Stores Equipment | 113 | 23 | 136 | 0 | 0 | 136 | 124 | 0 | 124 |
| 37 343.5 Tools, Shop & Garage | 8,678 | 1,189 | 9,867 | 0 | 0 | 9,867 | 9,273 | 0 | 9,273 |
| 38 344.5 Laboratory Equipment | 1,819 | 281 | 2,100 | 0 | 0 | 2,100 | 1,960 | 0 | 1,960 |
| 39 345.5 Power Operated Equipment | 19,809 | 2,066 | 21,875 | 0 | 0 | 21,875 | 20,842 | 0 | 20,842 |
| 40 346.5 Communication Equipment | 2,896 | 782 | 3,679 | 0 | 0 | 3,679 | 3,288 | 0 | 3,288 |
| 41 347.5 Miscellaneous Equipment | 414 | 177 | 591 | 0 | 0 | 591 | 503 | 0 | 503 |
| 42 348.5 Other Tangible Plant | 824 | 207 | 1,031 | 0 | 0 | 1,031 | 927 | 0 | 927 |
| 43 | | | | | | | | | |
| 44 INTANGIBLE PLANT | 9,749 | 3,534 | 13,283 | (1,161) | (1,161) | 12,123 | 11,516 | (1,161) | 10,356 |
| 45 SUPPLY & PUMPING | 92,224 | 21,710 | 113,933 | 0 | 0 | 113,933 | 103,079 | 0 | 103,079 |
| 46 WATER TREATMENT PLANT | 16,756 | 5,853 | 22,609 | 0 | 0 | 22,609 | 19,683 | 0 | 19,683 |
| 47 TRANSM. & DISTRIBUTION | 303,002 | 74,841 | 377,843 | 0 | 0 | 377,843 | 340,422 | 0 | 340,422 |
| 48 GENERAL PLANT | 93,042 | 27,182 | 120,224 | 0 | 7,123 | 127,347 | 106,633 | 3,561 | 110,195 |
| 49 | | | | | | | | | |
| 50 TOTAL WATER ACCUM. DEP. | 514,773 | 133,120 | 647,893 | (1,161) | 5,962 | 653,855 | 581,333 | 2,401 | 583,734 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Orange / University Shores**

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

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

FPSC
Schedule: A-9 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

| Line No. | (1) Account No. and Name | (2) AVERAGE 1991 INVESTED ACCUM. DEPRE. Adjusted Utility Balance | (3) Remove CIAC Accum. Amort. Cont. Prop. | (4) Adjusted Accum. Depr. | (5) 1991 NON-USED & USEFUL Percentage | (6) Average Amount |
|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | |
| 2 | 301.1 Organization | (0) | 0 | (0) | 0% | 0 |
| 3 | 302.1 Franchises | 6,932 | 0 | 6,932 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | 3,424 | 0 | 3,424 | 0% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 33,713 | 0 | 33,713 | 0% | 0 |
| 8 | 305.2 Collect. & Impound. | 89 | 0 | 89 | 0% | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 | 307.2 Wells & Springs | 22,910 | 0 | 22,910 | 0% | 0 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | 28 | 0 | 28 | 0% | 0 |
| 13 | 310.2 Power Generation Eq. | 277 | 0 | 277 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 37,086 | 0 | 37,086 | 0% | 0 |
| 15 | 339.2 Other Plant & Misc. | 8,976 | 0 | 8,976 | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 7,052 | 0 | 7,052 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 12,631 | 0 | 12,631 | 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 | 159 | 3 | 156 | 0% | 0 |
| 24 | 330.4 Distr. Reservoirs | 48,350 | 0 | 48,350 | 0% | 0 |
| 25 | 331.4 Transm. & Distribution | 203,508 | 1,600 | 201,909 | 0% | 0 |
| 26 | 333.4 Services | 35,643 | 0 | 35,643 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 35,509 | 0 | 35,509 | 0% | 0 |
| 28 | 335.4 Hydrants | 14,108 | 144 | 13,964 | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 3,145 | 8 | 3,137 | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 10,539 | 0 | 10,539 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 13,355 | 0 | 13,355 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 14,631 | 0 | 14,631 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 34,754 | 0 | 34,754 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 124 | 0 | 124 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 9,273 | 0 | 9,273 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 1,960 | 0 | 1,960 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 20,842 | 0 | 20,842 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 3,288 | 0 | 3,288 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 503 | 0 | 503 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 927 | 0 | 927 | 0% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 10,356 | 0 | 10,356 | | 0 |
| 45 | **SUPPLY & PUMPING** | 103,079 | 0 | 103,079 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 19,683 | 0 | 19,683 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 340,422 | 1,754 | 338,668 | | 0 |
| 48 | **GENERAL PLANT** | 110,195 | 0 | 110,195 | | 0 |
| 49 | | | | | | |
| 50 | TOTAL | 583,734 | 1,754 | 581,980 | | 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 / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 10858 ENDED 06/30/79** | 220,400 |
| 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** | 220,400 |
| 8 | 1979 Additions | 175 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 175 |
| 12 | **12/31/79 BALANCE** | 220,575 |
| 13 | 1980 Additions | 55,978 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 55,978 |
| 17 | **12/31/80 BALANCE** | 276,553 |
| 18 | 1981 Additions | 7,350 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 7,350 |
| 22 | **12/31/81 BALANCE** | 283,903 |
| 23 | 1982 Additions | 54,506 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 54,506 |
| 27 | **12/31/82 BALANCE** | 338,409 |
| 28 | 1983 Additions | 51,810 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 51,810 |
| 32 | **12/31/83 BALANCE** | 390,219 |
| 33 | 1984 Additions | 389,903 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 389,903 |
| 37 | **12/31/84 BALANCE** | 780,122 |
| 38 | 1985 Additions | 925,248 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 925,248 |
| 42 | **12/31/85 BALANCE** | 1,705,370 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 1,705,370 |
| 2 | 1986 Additions | 267,558 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 267,558 |
| 6 | **12/31/86 BALANCE** | 1,972,928 |
| 7 | 1987 Additions | 18,453 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 18,453 |
| 11 | **12/31/87 BALANCE** | 1,991,381 |
| 12 | 1988 Additions | 103,522 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 103,522 |
| 16 | **12/31/88 BALANCE** | 2,094,903 |
| 17 | 1989 Additions | 239,553 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 239,553 |
| 21 | **12/31/89 BALANCE** | 2,334,456 |
| 22 | 1990 Additions | 41,199 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 41,199 |
| 26 | **12/31/90 BALANCE** | 2,375,655 |
| 27 | 1991 Additions | 299,232 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 299,232 |
| 31 | **12/31/91 BALANCE** | 2,674,887 |

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

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 CIAC | | | | | | AVERAGE 1991 CIAC | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | | |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extension Fees | 478,410 | 0 | 478,410 | 0 | 0 | 478,410 | 478,410 | 0 | 478,410 |
| 3 | Meter Installation Fees | 1,647,721 | 51,203 | 1,698,924 | 0 | 0 | 1,698,924 | 1,673,323 | 0 | 1,673,323 |
| 4 | Contributed Lines | 22,580 | 217,664 | 240,244 | 0 | 0 | 240,244 | 131,412 | 0 | 131,412 |
| 5 | Cont. Prty. Other than Lines | 221,054 | 23,165 | 244,219 | 0 | 0 | 244,219 | 232,637 | 0 | 232,637 |
| 6 | Service Installation Fees | 5,890 | 7,200 | 13,090 | 0 | 0 | 13,090 | 9,490 | 0 | 9,490 |
| 7 | **TOTAL WATER CIAC** | 2,375,655 | 299,232 | 2,674,887 | 0 | 0 | 2,674,887 | 2,525,271 | 0 | 2,525,271 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 10858 ENDED 06/30/79** | 33,930 |
| 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** | 33,930 |
| 8 | 1979 Additions | 2,206 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 2,206 |
| 12 | **12/31/79 BALANCE** | 36,136 |
| 13 | 1980 Additions | 4,971 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 4,971 |
| 17 | **12/31/80 BALANCE** | 41,107 |
| 18 | 1981 Additions | 5,605 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 5,605 |
| 22 | **12/31/81 BALANCE** | 46,712 |
| 23 | 1982 Additions | 6,223 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 6,223 |
| 27 | **12/31/82 BALANCE** | 52,935 |
| 28 | 1983 Additions | 7,286 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 7,286 |
| 32 | **12/31/83 BALANCE** | 60,221 |
| 33 | 1984 Additions | 11,703 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 11,703 |
| 37 | **12/31/84 BALANCE** | 71,924 |
| 38 | 1985 Additions | 24,855 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 24,855 |
| 42 | **12/31/85 BALANCE** | 96,779 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 96,779 |
| 2 | 1986 Additions | 36,783 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 36,783 |
| 6 | **12/31/86 BALANCE** | 133,562 |
| 7 | 1987 Additions | 39,643 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 39,643 |
| 11 | **12/31/87 BALANCE** | 173,205 |
| 12 | 1988 Additions | 40,863 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 40,863 |
| 16 | **12/31/88 BALANCE** | 214,068 |
| 17 | 1989 Additions | 44,294 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 44,294 |
| 21 | **12/31/89 BALANCE** | 258,362 |
| 22 | 1990 Additions | 47,101 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 47,101 |
| 26 | **12/31/90 BALANCE** | 305,463 |
| 27 | 1991 Additions | 104,793 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 104,793 |
| 31 | **12/31/91 BALANCE** | 410,256 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

**Company: SSU / Orange / University Shores**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED AMORTIZATION OF CIAC | | | | | | AVERAGE 1991 ACC. AMORT. CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| **WATER** | | | | | | | | | |
| 1 Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 94,133 | 11,127 | 105,259 | 0 | 0 | 105,259 | 99,696 | 0 | 99,696 |
| 3 Meter Installation Fees | 191,775 | 83,666 | 275,441 | 0 | 0 | 275,441 | 233,608 | 0 | 233,608 |
| 4 Contributed Lines | 226 | 3,056 | 3,282 | 0 | 0 | 3,282 | 1,754 | 0 | 1,754 |
| 5 Cont. Prty. Other than Lines | 19,271 | 6,707 | 25,978 | 0 | 0 | 25,978 | 22,625 | 0 | 22,625 |
| 6 Service Installation Fees | 59 | 237 | 296 | 0 | 0 | 296 | 178 | 0 | 178 |
| 7 TOTAL WATER ACCUM. AMORT. CIAC | 305,463 | 104,793 | 410,256 | 0 | 0 | 410,256 | 357,860 | 0 | 357,860 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

---

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Orange / University Shores**

FPSC

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

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

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

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

## SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1991 WORKING CAPITAL (INTERIM) | | | 1991 WORKING CAPITAL (FINAL) | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Operation and Maintenance Expenses | 389,442 | (12,517) | 376,925 | 389,442 | 45,025 | 434,467 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 48,680 | (1,565) | 47,116 | 48,680 | 5,628 | 54,308 | |

## 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 | 195,764,478 |
| 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 | 386,554 |
| 5 | | | |
| 6 | **GROSS UTILITY PLANT** | **265,328,253** | **247,523,061** |
| 7 | Less: Accumulated Depreciation | (49,410,501) | (45,790,483) |
| 8 | Net Acquisition Adjustment | (10,550) | 36,886 |
| 9 | | | |
| 10 | **NET UTILITY PLANT** | **215,907,202** | **201,769,464** |
| 11 | | | |
| 12 | Cash | 2,882,417 | 2,683,880 |
| 13 | Funds Held by Trustee | 1,907,415 | 8,428,929 |
| 14 | Accounts Receivable | 2,076,774 | 2,120,451 |
| 15 | Other Accounts and Notes Receivable | 273,948 | 389,278 |
| 16 | Account Receivable Related Party | 0 | 0 |
| 17 | Refundable Income Taxes | 208,916 | 891,635 |
| 18 | Inventories | 464,323 | 719,997 |
| 19 | Accrued Unbilled Revenue | 2,901,533 | 2,891,919 |
| 20 | Prepaid Expenses and Other Assets | 540,868 | 1,236,942 |
| 21 | | | |
| 22 | **TOTAL CURRENT ASSETS** | **11,256,194** | **19,363,031** |
| 23 | | | |
| 24 | Bond Proceeds Receivable | 2,250,000 | 0 |
| 25 | Deferred Tax Assets | 13,337,054 | 11,493,900 |
| 26 | Unamortized Debt Issue Costs | 446,717 | 515,539 |
| 27 | Deferred Rate Case Expense | 1,055,876 | 1,283,604 |
| 28 | Loans to Related Parties | 0 | 0 |
| 29 | Other | 1,264,225 | 1,429,415 |
| 30 | | | |
| 31 | **TOTAL OTHER ASSETS AND DEFERRED CHARGES** | **18,353,872** | **14,722,458** |
| 32 | | | |
| 33 | **TOTAL ASSETS** | **245,517,268** | **235,854,953** |

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

**Company: Southern States Utilities (Consolidated)**

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

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

**FPSC**

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

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

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

**Company: SSU / Orange / University Shores**

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

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

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

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **AQUISITION ADJUSTMENTS BALANCE** | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | |
| Line No. | Description | Amount | Description | Amount |
| 1 | **BALANCE PER ORDER NO. 10858 ENDED 6/30/79** | (43,018) | **BALANCE PER ORDER NO. 10858 ENDED 6/30/79** | 860 |
| 2 | Adjustments | 0 | Adjustments | 0 |
| 3 | **12/31/90 BALANCE** | (43,018) | **6/30/79 Adjusted Balance** | 860 |
| | | | Amortization from 7/1/79 thru 12/31/90 | 9,890 |
| 4 | **12/31/91 BALANCE** | (43,018) | **12/31/90 BALANCE** | 10,750 |
| 5 | **Average 1991 Acq. Adj. (Per Books/adjusments)** | (43,018) | 1991 Amortization Expense | 860 |
| 6 | | | **12/31/91 BALANCE** | 11,610 |
| 7 | | | **Avg. 1991 Accum. Amort. Acq. Adj.** | 11,180 |

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION** | | | |
| 8 | **ACQUISITION ADJUSTMENTS:** | 1991 | Supporting Schedules | Recap Schedules |
| 9 | Average Adjusted Balance (L5) | (43,018) | 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) | 11,180 | 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

---

# University Shores - 106

## Orange County (SSU)

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

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (FINAL) | | | 1991 REQUIRED OPERATING INCOME (FINAL) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 OPERATING REVENUES: | | | | | | | |
| 2 Water Sales | 642,337 | 2,179 | 644,516 | 154,432 | 798,948 | 23.96% | B-4, B-3 (W) |
| 3 Other Revenues | 14,420 | 7,175 | 21,595 | 0 | 21,595 | | B-4 (W) |
| 4 TOTAL OPERATING REVENUES | 656,757 | 9,354 | 666,111 | 154,432 | 820,543 | | B-4, B-3 (W) |
| OPERATING EXPENSES: | | | | | | | |
| 5 Operation & Maintenance | 389,442 | 45,025 | 434,467 | 0 | 434,467 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 28,327 | 0 | 28,327 | 0 | 28,327 | | B-13 (W) |
| 7 Amortization | (860) | 0 | (860) | 0 | (860) | | B-18 (W) |
| 8 Taxes Other Than Income | 63,397 | 13,659 | 77,056 | 6,949 | 84,005 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | 13,219 | (18,520) | (5,301) | 55,498 | 50,197 | | B-16, B-3 (W) |
| 10 TOTAL OPERATING EXPENSES | 493,524 | 40,164 | 533,688 | 62,447 | 596,135 | | |
| 11 NET OPERATING INCOME: | 163,233 | (30,810) | 132,423 | 91,985 | 224,408 | | |
| 12 RATE BASE | 1,941,534 | | 1,939,567 | | 1,939,567 | | A-1 (W) |
| 13 RATE OF RETURN | 8.41% | | 6.83% | | 11.57% | | D-1 (W) |

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

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (INTERIM) | | | 1991 REQUIRED OPERATING INCOME (INTERIM) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES:** | | | | | | | |
| 2 Water Sales | 642,337 | 2,179 | 644,516 | 116,238 | 760,754 | 18.03% | B-4, B-3 (W) |
| 3 Other Revenues | 14,420 | 0 | 14,420 | 0 | 14,420 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 656,757 | 2,179 | 658,936 | 116,238 | 775,174 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 389,442 | (12,517) | 376,925 | 0 | 376,925 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 28,327 | 0 | 28,327 | 0 | 28,327 | | B-13 (W) |
| 7 Amortization | (860) | 0 | (860) | 0 | (860) | | B-18 (W) |
| 8 Taxes Other Than Income | 63,397 | 13,336 | 76,733 | 5,231 | 81,964 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | 13,219 | 590 | 13,809 | 41,772 | 55,581 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 493,524 | 1,409 | 494,934 | 47,003 | 541,937 | | |
| 11 **NET OPERATING INCOME:** | 163,233 | 770 | 164,002 | 69,235 | 233,238 | | |
| 12 **RATE BASE** | 1,941,534 | | 1,932,374 | | 1,932,374 | | A-1 (W) |
| 13 **RATE OF RETURN** | 8.41% | | 8.49% | | 12.07% | | D-1 (W) |

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

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

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

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

| Line No. | (1) Description | (2) INTERIM 1991 | | (3) FINAL 1991 | | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | | | |
| 2 | Return on Equity (%) | 14.00% | (A) | 12.63% | | D-1 (W) | B-1 (W) |
| 3 | Rate of Return (%) | 12.07% | (B) | 11.57% | | D-1 (W) | - |
| | **REQUIRED REVENUE ADJUSTMENT:** | | | | | | |
| 4 | Rate Base | 1,932,374 | | 1,939,567 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 233,238 | | 224,408 | | - | - |
| 6 | Adjusted Income under Present Rates | 164,002 | | 132,423 | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 69,235 | | 91,985 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 111,007 | | 147,483 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 116,238 | | 154,432 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 111,007 | | 147,483 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 41,772 | | 55,498 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 5,231 | | 6,949 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 69,235 | | 91,985 | | | 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 / University Shores

FPSC

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

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

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

| Line No. | (1) Description | (2) PRESENT INCOME ADJUSTMENTS Interim | (3) PRESENT INCOME ADJUSTMENTS Final | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. REVENUES:** | | | |
| 2 | 1. Difference between Booked & Annualized Revenues. | 2,179 | 9,354 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | **2,179** | **9,354** | |
| 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. | (12,517) | (12,517) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 12,382 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 2,636 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 4,710 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (368) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 12,620 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 25,561 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | **(12,517)** | **45,025** | |
| 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. | 98 | 421 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 13,238 | 13,238 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | **13,336** | **13,659** | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 590 | (18,520) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | **590** | **(18,520)** | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 770 | (30,810) | |

## PRESENT WATER OPERATING REVENUES - 1991

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

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

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

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1991 REVENUES (PRESENT) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | |
| 3 | 461.1 Metered - Residential | 513,916 | 0 | |
| 4 | 461.2 Metered - Commercial | 114,545 | 0 | |
| 5 | 461.3 Metered - Industrial | 0 | 0 | |
| 6 | 461.4 Metered - Pubic Authorities | 1,017 | 0 | |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | |
| 8 | **SUBTOTAL WATER SALES** | 629,479 | 7,348 | 636,827 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 75 | 0 | |
| 11 | 462.2 Private Fire Protection | 9,228 | 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 | 3,555 | 0 | |
| 16 | **SUBTOTAL OTHER WATER SALES** | 12,858 | (5,169) | 7,689 |
| 17 | **TOTAL WATER SALES** | 642,337 | 2,179 | 644,516 |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 14,420 | 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** | 14,420 | 7,175 | 21,595 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 656,757 | 2,179 | 658,936 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 656,757 | 9,354 | 666,111 |

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 / University Shores

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

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

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

| 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 | 153,394 | 11,216 | 164,610 | 74,132 | 3,707 | 77,838 | 19,868 | 3,096 | 22,964 | 59,395 | 4,414 | 63,808 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 46,815 | 9,718 | 56,533 | 19,612 | (4,985) | 14,627 | 5,694 | (1,597) | 4,097 | 21,509 | 16,301 | 37,809 |
| 4 | 610 Purchased Water | 60,183 | 0 | 60,183 | 60,183 | 0 | 60,183 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 29,648 | 100 | 29,748 | 28,627 | 0 | 28,627 | 0 | 86 | 86 | 1,021 | 14 | 1,035 |
| 6 | 616 Fuel for Power Purchased | 496 | 18 | 514 | 496 | 18 | 514 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 5,419 | 197 | 5,616 | 5,419 | 197 | 5,616 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 33,336 | 1,634 | 34,969 | 28,230 | 1,025 | 29,255 | 191 | 328 | 519 | 4,914 | 281 | 5,195 |
| 9 | 631 Contractual Services - Engr. | 10 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 10 |
| 10 | 632 Contractual Services - Acct. | 4,776 | 201 | 4,977 | 0 | 0 | 0 | 0 | 0 | 0 | 4,776 | 201 | 4,977 |
| 11 | 633 Contractual Services - Legal | 1,942 | 119 | 2,060 | 0 | 0 | 0 | 0 | 0 | 0 | 1,942 | 119 | 2,060 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 4,358 | 233 | 4,591 | 2,039 | 74 | 2,113 | 1 | 0 | 1 | 2,318 | 159 | 2,477 |
| 14 | 641 Rental of Building/Real Prop. | 926 | 459 | 1,385 | 0 | 0 | 0 | 0 | 0 | 0 | 926 | 459 | 1,385 |
| 15 | 642 Rental of Equipment | 1,289 | 48 | 1,337 | 1,254 | 46 | 1,299 | 0 | 0 | 0 | 35 | 2 | 38 |
| 16 | 650 Transportation Expense | 7,605 | 418 | 8,023 | 7,550 | 274 | 7,824 | 31 | 127 | 158 | 25 | 16 | 41 |
| 17 | 656 Insurance - Vehicle | 2,816 | 477 | 3,294 | 0 | 0 | 0 | 0 | 0 | 0 | 2,816 | 477 | 3,294 |
| 18 | 657 Insurance - General Liability | 3,278 | 363 | 3,641 | 0 | 0 | 0 | 0 | 0 | 0 | 3,278 | 363 | 3,641 |
| 19 | 658 Insurance - Workman's Comp. | 62 | 5,302 | 5,364 | 0 | 2,581 | 2,581 | 0 | 710 | 710 | 62 | 2,011 | 2,073 |
| 20 | 659 Insurance - Other | 1,919 | 80 | 1,999 | 0 | 0 | 0 | 0 | 0 | 0 | 1,919 | 80 | 1,999 |
| 21 | 660 Advertising Expense | 202 | 15 | 217 | 0 | 0 | 0 | 0 | 0 | 0 | 202 | 15 | 217 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 12,382 | 12,382 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,382 | 12,382 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 5,147 | 334 | 5,481 | 0 | 0 | 0 | 5,147 | 334 | 5,481 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 25,821 | 1,710 | 27,531 | 559 | 20 | 579 | 37 | 120 | 156 | 25,225 | 1,570 | 26,795 |
| 26 | **TOTAL WATER O&M EXPENSES** | **389,442** | **45,025** | **434,467** | **228,101** | **2,956** | **231,057** | **30,968** | **3,205** | **34,173** | **130,373** | **38,864** | **169,237** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 153,394 | 11,216 | 164,610 | 74,132 | 3,707 | 77,838 | 19,868 | 3,096 | 22,964 | 59,395 | 4,414 | 63,808 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 46,815 | 9,718 | 56,533 | 19,612 | (4,985) | 14,627 | 5,694 | (1,597) | 4,097 | 21,509 | 16,301 | 37,809 |
| 31 | **TOTAL WATER LABOR COSTS** | **200,209** | **20,935** | **221,144** | **93,744** | **(1,279)** | **92,465** | **25,562** | **1,499** | **27,061** | **80,904** | **20,714** | **101,618** |

0392

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

*Company: SSU / Orange / University Shores*

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 TOTAL O&M (.1 - .8) | | | 1991 DIRECT O&M (.1 - .6) | | | 1991 ALLOCATED CUST ACCTS (.7) | | | 1991 ALLOCATED A&G (.8) | | |
| Line No. | Account No. and Name | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M |
| 1 | 601 Salaries & Wages - Employees | 153,394 | 0 | 153,394 | 74,132 | 0 | 74,132 | 19,868 | 0 | 19,868 | 59,395 | 0 | 59,395 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 46,815 | (17,609) | 29,206 | 19,612 | (5,497) | 14,115 | 5,694 | (1,911) | 3,783 | 21,509 | (10,200) | 11,309 |
| 4 | 610 Purchased Water | 60,183 | 0 | 60,183 | 60,183 | 0 | 60,183 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 29,648 | 0 | 29,648 | 28,627 | 0 | 28,627 | 0 | 0 | 0 | 1,021 | 0 | 1,021 |
| 6 | 616 Fuel for Power Purchased | 496 | 0 | 496 | 496 | 0 | 496 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 5,419 | 0 | 5,419 | 5,419 | 0 | 5,419 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 33,336 | 0 | 33,336 | 28,230 | 0 | 28,230 | 191 | 0 | 191 | 4,914 | 0 | 4,914 |
| 9 | 631 Contractual Services - Engr. | 10 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 10 |
| 10 | 632 Contractual Services - Acct. | 4,776 | 0 | 4,776 | 0 | 0 | 0 | 0 | 0 | 0 | 4,776 | 0 | 4,776 |
| 11 | 633 Contractual Services - Legal | 1,942 | 0 | 1,942 | 0 | 0 | 0 | 0 | 0 | 0 | 1,942 | 0 | 1,942 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 4,358 | 0 | 4,358 | 2,039 | 0 | 2,039 | 1 | 0 | 1 | 2,318 | 0 | 2,318 |
| 14 | 641 Rental of Building/Real Prop. | 926 | 0 | 926 | 0 | 0 | 0 | 0 | 0 | 0 | 926 | 0 | 926 |
| 15 | 642 Rental of Equipment | 1,289 | 0 | 1,289 | 1,254 | 0 | 1,254 | 0 | 0 | 0 | 35 | 0 | 35 |
| 16 | 650 Transportation Expense | 7,605 | 0 | 7,605 | 7,550 | 0 | 7,550 | 31 | 0 | 31 | 25 | 0 | 25 |
| 17 | 656 Insurance - Vehicle | 2,816 | 0 | 2,816 | 0 | 0 | 0 | 0 | 0 | 0 | 2,816 | 0 | 2,816 |
| 18 | 657 Insurance - General Liability | 3,278 | 0 | 3,278 | 0 | 0 | 0 | 0 | 0 | 0 | 3,278 | 0 | 3,278 |
| 19 | 658 Insurance - Workman's Comp. | 62 | 5,092 | 5,154 | 0 | 2,491 | 2,491 | 0 | 668 | 668 | 62 | 1,934 | 1,996 |
| 20 | 659 Insurance - Other | 1,919 | 0 | 1,919 | 0 | 0 | 0 | 0 | 0 | 0 | 1,919 | 0 | 1,919 |
| 21 | 660 Advertising Expense | 202 | 0 | 202 | 0 | 0 | 0 | 0 | 0 | 0 | 202 | 0 | 202 |
| 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 | 5,147 | 0 | 5,147 | 0 | 0 | 0 | 5,147 | 0 | 5,147 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 25,821 | 0 | 25,821 | 559 | 0 | 559 | 37 | 0 | 37 | 25,225 | 0 | 25,225 |
| 26 | **TOTAL WATER O&M EXPENSES** | **389,442** | **(12,517)** | **376,925** | **228,101** | **(3,007)** | **225,094** | **30,968** | **(1,243)** | **29,725** | **190,373** | **(8,266)** | **182,107** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 153,394 | 0 | 153,394 | 74,132 | 0 | 74,132 | 19,868 | 0 | 19,868 | 59,395 | 0 | 59,395 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 46,815 | (17,609) | 29,206 | 19,612 | (5,497) | 14,115 | 5,694 | (1,911) | 3,783 | 21,509 | (10,200) | 11,309 |
| 31 | **TOTAL WATER LABOR COSTS** | **200,209** | **(17,609)** | **182,601** | **93,744** | **(5,497)** | **88,246** | **25,562** | **(1,911)** | **23,651** | **80,904** | **(10,200)** | **70,703** |

0393

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

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

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

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

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 TOTAL O & M Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.1-8 Salaries & Wages - Employees | 8,691 | 9,965 | 11,082 | 11,793 | 15,294 | 12,073 | 13,693 | 14,618 | 14,145 | 15,162 | 12,244 | 14,635 | 153,394 | 0 | 153,394 | 11,216 | 164,610 |
| 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 | 3,030 | 3,251 | 3,729 | 3,550 | 4,445 | 3,713 | 4,113 | 4,715 | 4,263 | 4,477 | 3,748 | 3,782 | 46,815 | (17,609) | 29,206 | 9,718 | 56,533 |
| 4 | 610.1-8 Purchased Water | (2,003) | 4,684 | 4,561 | 4,855 | 4,977 | 5,406 | 5,560 | 4,745 | 5,342 | 7,067 | 5,498 | 9,490 | 60,183 | 0 | 60,183 | 0 | 60,183 |
| 5 | 615.1-8 Purchased Power | 1,347 | 2,131 | 2,229 | 2,608 | 2,968 | 2,289 | 2,489 | 2,377 | 2,331 | 3,479 | 2,717 | 2,683 | 29,648 | 0 | 29,648 | 100 | 29,748 |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 290 | 0 | 0 | 205 | 0 | 0 | 0 | 0 | 496 | 0 | 496 | 18 | 514 |
| 7 | 618.1-8 Chemicals | 59 | 0 | 119 | (200) | (100) | 786 | 704 | 170 | 148 | 401 | 3,183 | 148 | 5,419 | 0 | 5,419 | 197 | 5,616 |
| 8 | 620.1-8 Materials and Supplies | (341) | 2,553 | 4,097 | 3,124 | 1,899 | 899 | 1,264 | 5,266 | 2,303 | 3,529 | 6,154 | 2,589 | 33,336 | 0 | 33,336 | 1,634 | 34,969 |
| 9 | 631.1-8 Contractual Services - Engr. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 0 | 10 | 0 | 10 |
| 10 | 632.1-8 Contractual Services - Acct. | 343 | 407 | 384 | 389 | 403 | 395 | 415 | 375 | 403 | 417 | 360 | 482 | 4,776 | 0 | 4,776 | 201 | 4,977 |
| 11 | 633.1-8 Contractual Services - Legal | 140 | 166 | 156 | 158 | 164 | 161 | 169 | 152 | 164 | 170 | 147 | 196 | 1,942 | 0 | 1,942 | 119 | 2,060 |
| 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 | 526 | 304 | 293 | 935 | 225 | 257 | 267 | 242 | 240 | 262 | 418 | 390 | 4,358 | 0 | 4,358 | 233 | 4,591 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 67 | 79 | 75 | 76 | 78 | 77 | 80 | 73 | 78 | 81 | 70 | 93 | 926 | 0 | 926 | 459 | 1,385 |
| 15 | 642.1-8 Rental of Equipment | 25 | 3 | 16 | 3 | 10 | 3 | 59 | 13 | 64 | 341 | 421 | 331 | 1,289 | 0 | 1,289 | 48 | 1,337 |
| 16 | 650.1-8 Transportation Expense | 386 | 603 | 414 | 663 | 866 | 462 | 550 | 384 | 677 | 968 | 648 | 984 | 7,605 | 0 | 7,605 | 418 | 8,023 |
| 17 | 656.1-8 Insurance - Vehicle | 202 | 240 | 227 | 230 | 238 | 233 | 245 | 221 | 238 | 246 | 213 | 284 | 2,816 | 0 | 2,816 | 477 | 3,294 |
| 18 | 657.1-8 Insurance - General Liability | 236 | 279 | 264 | 267 | 277 | 271 | 285 | 257 | 277 | 286 | 247 | 331 | 3,278 | 0 | 3,278 | 363 | 3,641 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 62 | 5,092 | 5,154 | 5,302 | 5,364 |
| 20 | 659.1-8 Insurance - Other | 138 | 164 | 155 | 157 | 162 | 159 | 167 | 151 | 162 | 168 | 145 | 194 | 1,919 | 0 | 1,919 | 80 | 1,999 |
| 21 | 660.1-8 Advertising Expense | 15 | 17 | 16 | 17 | 17 | 17 | 18 | 16 | 17 | 18 | 15 | 20 | 202 | 0 | 202 | 15 | 217 |
| 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 | 12,382 | 12,382 |
| 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 | 281 | 419 | 515 | 415 | 443 | 353 | 404 | 441 | 359 | 429 | 486 | 603 | 5,147 | 0 | 5,147 | 334 | 5,481 |
| 25 | 675.1-8 Miscellaneous Expenses | 1,815 | 2,153 | 2,034 | 2,060 | 2,134 | 2,089 | 2,196 | 1,982 | 2,155 | 2,231 | 1,931 | 3,039 | 25,821 | 0 | 25,821 | 1,710 | 27,531 |
| 26 | TOTAL WATER O&M EXPENSES | 14,962 | 27,424 | 30,372 | 31,105 | 34,797 | 29,647 | 32,683 | 36,408 | 33,373 | 39,738 | 38,651 | 40,282 | 389,442 | (12,517) | 376,925 | 45,025 | 434,467 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 153,394 | 11,216 | 164,610 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 46,815 | 9,718 | 56,533 |
| 31 | TOTAL WATER LABOR COSTS | 200,209 | 20,935 | 221,144 |

0394

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

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

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

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

| 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 | 3,335 | 3,287 | 4,314 | 5,348 | 8,566 | 5,797 | 6,971 | 8,255 | 7,746 | 8,317 | 5,886 | 6,310 | 74,132 | 0 | 74,132 | 3,707 | 77,838 |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-6 Employee Pensions & Benefits | 1,173 | 954 | 1,428 | 1,337 | 2,138 | 1,543 | 1,796 | 2,540 | 2,050 | 2,123 | 1,587 | 943 | 19,612 | (5,497) | 14,115 | (4,985) | 14,627 |
| 4 | 610.1-6 Purchased Water | (2,003) | 4,684 | 4,561 | 4,855 | 4,977 | 5,406 | 5,560 | 4,745 | 5,342 | 7,067 | 5,498 | 9,490 | 60,183 | 0 | 60,183 | 0 | 60,183 |
| 5 | 615.1-6 Purchased Power | 1,274 | 2,044 | 2,147 | 2,525 | 2,862 | 2,204 | 2,400 | 2,297 | 2,245 | 3,390 | 2,640 | 2,579 | 28,627 | 0 | 28,627 | 0 | 28,627 |
| 6 | 616.1-6 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 290 | 0 | 0 | 205 | 0 | 0 | 0 | 0 | 496 | 0 | 496 | 18 | 514 |
| 7 | 618.1-6 Chemicals | 59 | 0 | 119 | (200) | (100) | 786 | 704 | 170 | 148 | 401 | 3,183 | 148 | 5,419 | 0 | 5,419 | 197 | 5,616 |
| 8 | 620.1-6 Materials and Supplies | (705) | 2,119 | 3,682 | 2,708 | 1,467 | 479 | 822 | 4,864 | 1,875 | 3,083 | 5,765 | 2,070 | 28,230 | 0 | 28,230 | 1,025 | 29,255 |
| 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 | 359 | 106 | 106 | 745 | 29 | 65 | 65 | 60 | 44 | 60 | 243 | 156 | 2,039 | 0 | 2,039 | 74 | 2,113 |
| 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 | 23 | 0 | 13 | 0 | 7 | 0 | 56 | 10 | 61 | 338 | 418 | 328 | 1,254 | 0 | 1,254 | 46 | 1,299 |
| 16 | 650.1-6 Transportation Expense | 382 | 599 | 409 | 659 | 861 | 458 | 546 | 380 | 673 | 963 | 644 | 977 | 7,550 | 0 | 7,550 | 274 | 7,824 |
| 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 | 2,491 | 2,491 | 2,581 | 2,581 |
| 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 | 24 | 24 | 24 | 487 | 559 | 0 | 559 | 20 | 579 |
| 26 | TOTAL WATER DIRECT O&M EXPENSES | 3,897 | 13,793 | 16,780 | 17,978 | 21,117 | 16,739 | 18,920 | 23,525 | 20,210 | 25,766 | 25,888 | 23,469 | 226,101 | (3,007) | 225,094 | 2,956 | 231,057 |

| | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 74,132 | 3,707 | 77,838 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 19,612 | (4,985) | 14,627 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 93,744 | (1,279) | 92,465 |

0395

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

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

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

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

| 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 | 1,087 | 1,616 | 1,987 | 1,601 | 1,711 | 1,364 | 1,559 | 1,702 | 1,386 | 1,655 | 1,875 | 2,327 | 19,868 | 0 | 19,868 | 3,096 | 22,964 |
| 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 | 311 | 463 | 569 | 459 | 490 | 391 | 447 | 488 | 397 | 474 | 537 | 667 | 5,694 | (1,911) | 3,783 | (1,597) | 4,097 |
| 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 | 86 | 86 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 10 | 16 | 19 | 15 | 16 | 13 | 15 | 16 | 13 | 16 | 18 | 22 | 191 | 0 | 191 | 328 | 519 |
| 9 | 631.7 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 4 | 31 | 0 | 31 | 127 | 158 |
| 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 | 668 | 668 | 710 | 710 |
| 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 | 281 | 419 | 515 | 415 | 443 | 353 | 404 | 441 | 359 | 429 | 486 | 603 | 5,147 | 0 | 5,147 | 334 | 5,481 |
| 25 | 675.7 Miscellaneous Expenses | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 37 | 0 | 37 | 120 | 156 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 1,694 | 2,519 | 3,096 | 2,495 | 2,667 | 2,126 | 2,430 | 2,653 | 2,161 | 2,579 | 2,923 | 3,627 | 30,968 | (1,243) | 29,725 | 3,205 | 34,173 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.7 Salaries & Wages - Employees | 19,868 | 3,096 | 22,964 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 5,694 | (1,597) | 4,097 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 25,562 | 1,499 | 27,061 |

0396

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

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

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

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

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 A & G Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.8 Salaries & Wages - Employees | 4,269 | 5,063 | 4,782 | 4,844 | 5,017 | 4,912 | 5,163 | 4,661 | 5,012 | 5,190 | 4,483 | 5,998 | 59,395 | 0 | 59,395 | 4,414 | 63,808 |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits | 1,546 | 1,833 | 1,732 | 1,754 | 1,817 | 1,779 | 1,870 | 1,688 | 1,815 | 1,880 | 1,624 | 2,172 | 21,509 | (10,200) | 11,309 | 16,301 | 37,809 |
| 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 | 73 | 87 | 82 | 83 | 86 | 84 | 89 | 80 | 86 | 89 | 77 | 103 | 1,021 | 0 | 1,021 | 14 | 1,035 |
| 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 | 353 | 419 | 396 | 401 | 415 | 406 | 427 | 386 | 415 | 429 | 371 | 496 | 4,914 | 0 | 4,914 | 281 | 5,195 |
| 9 | 631.8 Contractual Services - Engr. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 0 | 10 | 0 | 10 |
| 10 | 632.8 Contractual Services - Acct. | 343 | 407 | 384 | 389 | 403 | 395 | 415 | 375 | 403 | 417 | 360 | 482 | 4,776 | 0 | 4,776 | 201 | 4,977 |
| 11 | 633.8 Contractual Services - Legal | 140 | 166 | 156 | 158 | 164 | 161 | 169 | 152 | 164 | 170 | 147 | 196 | 1,942 | 0 | 1,942 | 119 | 2,060 |
| 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 | 167 | 198 | 187 | 189 | 196 | 192 | 202 | 182 | 196 | 203 | 175 | 234 | 2,318 | 0 | 2,318 | 159 | 2,477 |
| 14 | 641.8 Rental of Building/Real Prop. | 67 | 79 | 75 | 76 | 78 | 77 | 80 | 73 | 78 | 81 | 70 | 93 | 926 | 0 | 926 | 459 | 1,385 |
| 15 | 642.8 Rental of Equipment | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 35 | 0 | 35 | 2 | 38 |
| 16 | 650.8 Transportation Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 0 | 25 | 16 | 41 |
| 17 | 656.8 Insurance - Vehicle | 202 | 240 | 227 | 230 | 238 | 233 | 245 | 221 | 238 | 246 | 213 | 284 | 2,816 | 0 | 2,816 | 477 | 3,294 |
| 18 | 657.8 Insurance - General Liability | 236 | 279 | 264 | 267 | 277 | 271 | 285 | 257 | 277 | 286 | 247 | 331 | 3,278 | 0 | 3,278 | 363 | 3,641 |
| 19 | 658.8 Insurance - Workman's Comp. | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 62 | 1,934 | 1,996 | 2,011 | 2,073 |
| 20 | 659.8 Insurance - Other | 138 | 164 | 155 | 157 | 162 | 159 | 167 | 151 | 162 | 168 | 145 | 194 | 1,919 | 0 | 1,919 | 80 | 1,999 |
| 21 | 660.8 Advertising Expense | 15 | 17 | 16 | 17 | 17 | 17 | 18 | 16 | 17 | 18 | 15 | 20 | 202 | 0 | 202 | 15 | 217 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,382 | 12,382 |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.8 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 Miscellaneous Expenses | 1,813 | 2,150 | 2,031 | 2,057 | 2,131 | 2,086 | 2,193 | 1,979 | 2,129 | 2,204 | 1,904 | 2,547 | 25,225 | 0 | 25,225 | 1,570 | 26,795 |
| 26 | **TOTAL WATER A&G EXPENSES** | 9,371 | 11,112 | 10,496 | 10,633 | 11,013 | 10,783 | 11,334 | 10,230 | 11,002 | 11,392 | 9,841 | 13,166 | 130,373 | (8,267) | 122,107 | 38,864 | 169,237 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 59,395 | 4,414 | 63,808 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 21,509 | 16,301 | 37,809 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 80,904 | 20,714 | 101,618 |

0397

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

Company: SSU / Orange / University Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the 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 | 153,394 | 0 | 153,394 | 153,394 | 0 | 0 | 1,444 | 2,302 | (368) | 156,772 | 7,839 | 0 | 11,216 | 164,610 |
| 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 | 46,815 | (17,609) | 29,206 | 46,815 | (17,609) | 0 | 383 | 299 | 0 | 29,888 | 1,085 | 25,561 | 9,718 | 56,533 |
| 4 610.1-8 Purchased Water | 60,183 | 0 | 60,183 | 60,183 | 0 | 0 | 0 | 0 | 0 | 60,183 | 0 | 0 | 0 | 60,183 |
| 5 615.1-8 Purchased Power | 29,648 | 0 | 29,648 | 29,648 | 0 | 0 | 14 | 86 | 0 | 29,748 | 0 | 0 | 100 | 29,748 |
| 6 616.1-8 Fuel for Power Purchased | 496 | 0 | 496 | 496 | 0 | 0 | 0 | 0 | 0 | 496 | 18 | 0 | 18 | 514 |
| 7 618.1-8 Chemicals | 5,419 | 0 | 5,419 | 5,419 | 0 | 0 | 0 | 0 | 0 | 5,419 | 197 | 0 | 197 | 5,616 |
| 8 620.1-8 Materials and Supplies | 33,336 | 0 | 33,336 | 33,336 | 0 | 0 | 65 | 344 | 0 | 33,745 | 1,225 | 0 | 1,634 | 34,969 |
| 9 631.1-8 Contractual Services - Engr. | 10 | 0 | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 10 |
| 10 632.1-8 Contractual Services - Acct. | 4,776 | 0 | 4,776 | 4,776 | 0 | 0 | 27 | 0 | 0 | 4,803 | 174 | 0 | 201 | 4,977 |
| 11 633.1-8 Contractual Services - Legal | 1,942 | 0 | 1,942 | 1,942 | 0 | 0 | 46 | 0 | 0 | 1,988 | 72 | 0 | 118 | 2,060 |
| 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 | 4,358 | 0 | 4,358 | 4,358 | 0 | 0 | 72 | 0 | 0 | 4,430 | 161 | 0 | 233 | 4,591 |
| 14 641.1-8 Rental of Building/Real Prop. | 926 | 0 | 926 | 926 | 0 | 0 | 0 | 410 | 0 | 1,336 | 49 | 0 | 459 | 1,385 |
| 15 642.1-8 Rental of Equipment | 1,289 | 0 | 1,289 | 1,289 | 0 | 0 | 1 | 0 | 0 | 1,290 | 47 | 0 | 48 | 1,337 |
| 16 650.1-8 Transportation Expense | 7,605 | 0 | 7,605 | 7,605 | 0 | 0 | 15 | 122 | 0 | 7,742 | 281 | 0 | 418 | 8,023 |
| 17 656.1-8 Insurance - Vehicle | 2,816 | 0 | 2,816 | 2,816 | 0 | 0 | 74 | 288 | 0 | 3,179 | 115 | 0 | 477 | 3,294 |
| 18 657.1-8 Insurance - General Liability | 3,278 | 0 | 3,278 | 3,278 | 0 | 0 | 68 | 167 | 0 | 3,513 | 128 | 0 | 363 | 3,641 |
| 19 658.1-8 Insurance - Workman's Comp. | 62 | 5,092 | 5,154 | 62 | 5,092 | 0 | 0 | 22 | 0 | 5,176 | 188 | 0 | 5,302 | 5,364 |
| 20 659.1-8 Insurance - Other | 1,919 | 0 | 1,919 | 1,919 | 0 | 0 | 10 | 0 | 0 | 1,929 | 70 | 0 | 80 | 1,999 |
| 21 660.1-8 Advertising Expense | 202 | 0 | 202 | 202 | 0 | 0 | 7 | 0 | 0 | 210 | 8 | 0 | 15 | 217 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 12,382 | 0 | 0 | 0 | 12,382 | 0 | 0 | 12,382 | 12,382 |
| 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 | 5,147 | 0 | 5,147 | 5,147 | 0 | 0 | 0 | 334 | 0 | 5,481 | 0 | 0 | 334 | 5,481 |
| 25 675.1-8 Miscellaneous Expenses | 25,821 | 0 | 25,821 | 25,821 | 0 | 0 | 409 | 337 | 0 | 26,566 | 964 | 0 | 1,710 | 27,531 |
| 26 TOTAL WATER O&M EXPENSES | 389,442 | (12,517) | 376,925 | 389,442 | (12,517) | 12,382 | 2,636 | 4,710 | (368) | 396,288 | 12,620 | 25,561 | 45,025 | 434,467 |

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

0398

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

**Company: SSU / Orange / University Shores**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.1-6 Salaries & Wages - Employees | 74,132 | | 74,132 | 74,132 | | | | | | 74,132 | 3,707 | | 3,707 | 77,839 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 19,612 | (5,497) | 14,115 | 19,612 | (5,497) | | | | | 14,115 | 512 | | (4,985) | 14,627 |
| 4 610.1-6 Purchased Water | 60,183 | | 60,183 | 60,183 | | | | | | 60,183 | | | 0 | 60,183 |
| 5 615.1-6 Purchased Power | 28,627 | | 28,627 | 28,627 | | | | | | 28,627 | | | 0 | 28,627 |
| 6 616.1-6 Fuel for Power Purchased | 496 | | 496 | 496 | | | | | | 496 | 18 | | 18 | 514 |
| 7 618.1-6 Chemicals | 5,419 | | 5,419 | 5,419 | | | | | | 5,419 | 197 | | 197 | 5,616 |
| 8 620.1-6 Materials and Supplies | 28,230 | | 28,230 | 28,230 | | | | | | 28,230 | 1,025 | | 1,025 | 29,255 |
| 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 | 2,039 | | 2,039 | 2,039 | | | | | | 2,039 | 74 | | 74 | 2,113 |
| 14 641.1-6 Rental of Building/Real Prop | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 1,254 | | 1,254 | 1,254 | | | | | | 1,254 | 46 | | 46 | 1,299 |
| 16 650.1-6 Transportation Expense | 7,550 | | 7,550 | 7,550 | | | | | | 7,550 | 274 | | 274 | 7,824 |
| 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 | 2,491 | 2,491 | 0 | 2,491 | | | | | 2,491 | 90 | | 2,581 | 2,581 |
| 20 659.1-6 Insurance - Other | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 21 660.1-6 Advertising Expense | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 22 666.1-6 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 23 667.1-6 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 24 670.1-6 Bad Debt Expense | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 25 675.1-6 Miscellaneous Expenses | 559 | | 559 | 559 | | | | | | 559 | 20 | | 20 | 579 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 228,101 | (3,007) | 225,094 | 228,101 | (3,007) | 0 | 0 | 0 | 0 | 225,094 | 5,963 | 0 | 2,956 | 231,057 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,290 / $10,200,389 = 3.36%, Payroll Taxes - $880,550 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the *1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.*
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0399

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

**Company: SSU / Orange / University Shores**

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last 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 | 19,868 | | 19,868 | 19,868 | | | | 2,195 | (193) | 21,871 | 1,094 | | 3,096 | 22,964 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 5,694 | (1,911) | 3,783 | 5,694 | (1,911) | | | 170 | | 3,953 | 144 | | (1,597) | 4,097 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 86 | | 86 | | | 86 | 86 |
| 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 | 191 | | 191 | 191 | | | | 310 | | 501 | 18 | | 328 | 519 |
| 9 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 11 633.7 Contractual Services - Legal | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 12 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.7 Contractual Services - Other | 1 | | 1 | 1 | | | | 0 | | 1 | 0 | | 0 | 1 |
| 14 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 15 642.7 Rental of Equipment | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 16 650.7 Transportation Expense | 31 | | 31 | 31 | | | | 122 | | 153 | 6 | | 127 | 158 |
| 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 | 668 | 668 | 0 | 668 | | | 17 | | 685 | 25 | | 710 | 710 |
| 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 | 5,147 | | 5,147 | 5,147 | | | | 334 | | 5,481 | | | 334 | 5,481 |
| 25 675.7 Miscellaneous Expenses | 37 | | 37 | 37 | | | | 114 | | 151 | 5 | | 120 | 156 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 30,968 | (1,243) | 29,725 | 30,968 | (1,243) | 0 | 0 | 3,350 | (193) | 32,881 | 1,291 | 0 | 3,205 | 34,173 |

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

0400

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

**Company: SSU / Orange / University Shores**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.8 Salaries & Wages - Employees | 59,395 | | 59,395 | 59,395 | | | 1,444 | 107 | (176) | 60,770 | 3,038 | | 4,414 | 63,809 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 21,509 | (10,200) | 11,309 | 21,509 | (10,200) | | 363 | 126 | | 11,820 | 429 | 25,561 | 16,301 | 37,809 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 1,021 | | 1,021 | 1,021 | | | 14 | 0 | | 1,035 | | | 14 | 1,035 |
| 6 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 7 618.8 Chemicals | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 8 620.8 Materials and Supplies | 4,914 | | 4,914 | 4,914 | | | 65 | 34 | | 5,013 | 182 | | 281 | 5,195 |
| 9 631.8 Contractual Services - Engr. | 10 | | 10 | 10 | | | 0 | 0 | | 10 | 0 | | 0 | 10 |
| 10 632.8 Contractual Services - Acct. | 4,776 | | 4,776 | 4,776 | | | 27 | 0 | | 4,803 | 174 | | 201 | 4,977 |
| 11 633.8 Contractual Services - Legal | 1,942 | | 1,942 | 1,942 | | | 46 | 0 | | 1,988 | 72 | | 118 | 2,060 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 2,318 | | 2,318 | 2,318 | | | 72 | 0 | | 2,390 | 87 | | 159 | 2,477 |
| 14 641.8 Rental of Building/Real Prop. | 926 | | 926 | 926 | | | 0 | 410 | | 1,336 | 49 | | 459 | 1,385 |
| 15 642.8 Rental of Equipment | 35 | | 35 | 35 | | | 1 | 0 | | 36 | 1 | | 2 | 38 |
| 16 650.8 Transportation Expense | 25 | | 25 | 25 | | | 15 | 0 | | 40 | 1 | | 16 | 41 |
| 17 656.8 Insurance - Vehicle | 2,816 | | 2,816 | 2,816 | | | 74 | 288 | | 3,179 | 115 | | 477 | 3,294 |
| 18 657.8 Insurance - General Liability | 3,278 | | 3,278 | 3,278 | | | 68 | 167 | | 3,513 | 128 | | 363 | 3,641 |
| 19 658.8 Insurance - Workman's Comp. | 62 | 1,934 | 1,996 | 62 | 1,934 | | 0 | 5 | | 2,000 | 73 | | 2,011 | 2,073 |
| 20 659.8 Insurance - Other | 1,919 | | 1,919 | 1,919 | | | 10 | 0 | | 1,929 | 70 | | 80 | 1,999 |
| 21 660.8 Advertising Expense | 202 | | 202 | 202 | | | 7 | 0 | | 210 | 8 | | 15 | 217 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 12,382 | 0 | 0 | | 12,382 | | | 12,382 | 12,382 |
| 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 | 25,225 | | 25,225 | 25,225 | | | 409 | 223 | | 25,856 | 939 | | 1,570 | 26,795 |
| 26 TOTAL WATER A&G EXPENSES | 130,373 | (8,267) | 122,107 | 130,373 | (8,267) | 12,382 | 2,636 | 1,361 | (176) | 138,310 | 5,366 | 25,561 | 36,864 | 166,237 |

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.

0401

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

Company: SSU / Orange / University Shores

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 06/30/79 | (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 | 601.1-8 Salaries & Wages - Employees | 16,851 | | 153,394 | 136,543 | 810.30% | 169,566 | (16,172) | -9.54% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-8 Employee Pensions & Benefits | 832 | | 29,206 | 28,374 | 3410.37% | 8,372 | 20,834 | 248.85% |
| 4 | 610.1-8 Purchased Water | 0 | | 60,183 | 60,183 | N.A. | 0 | 60,183 | N.A. |
| 5 | 615.1-8 Purchased Power | 6,599 | | 29,648 | 23,049 | 349.28% | 66,404 | (36,756) | -55.35% |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | | 496 | 496 | N.A. | 0 | 496 | N.A. |
| 7 | 618.1-8 Chemicals | 846 | | 5,419 | 4,573 | 540.53% | 8,513 | (3,094) | -36.35% |
| 8 | 620.1-8 Materials and Supplies | 10,564 | | 33,336 | 22,772 | 215.56% | 106,302 | (72,966) | -68.64% |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | | 10 | 10 | N.A. | 0 | 10 | N.A. |
| 10 | 632.1-8 Contractual Services - Acct. | 0 | | 4,776 | 4,776 | N.A. | 0 | 4,776 | N.A. |
| 11 | 633.1-8 Contractual Services - Legal | 0 | | 1,942 | 1,942 | N.A. | 0 | 1,942 | 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 | 846 | | 4,358 | 3,512 | 415.17% | 8,513 | (4,155) | -48.80% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 0 | | 926 | 926 | N.A. | 0 | 926 | N.A. |
| 15 | 642.1-8 Rental of Equipment | 0 | | 1,289 | 1,289 | N.A. | 0 | 1,289 | N.A. |
| 16 | 650.1-8 Transportation Expense | 970 | | 7,605 | 6,635 | 684.07% | 9,761 | (2,155) | -22.08% |
| 17 | 656.1-8 Insurance - Vehicle | 0 | | 2,816 | 2,816 | N.A. | 0 | 2,816 | N.A. |
| 18 | 657.1-8 Insurance - General Liability | 1,422 | | 3,278 | 1,856 | 130.51% | 14,309 | (11,031) | -77.09% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | | 5,154 | 5,154 | N.A. | 0 | 5,154 | N.A. |
| 20 | 659.1-8 Insurance - Other | 0 | | 1,919 | 1,919 | N.A. | 0 | 1,919 | N.A. |
| 21 | 660.1-8 Advertising Expense | 0 | | 202 | 202 | N.A. | 0 | 202 | N.A. |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.1-8 Bad Debt Expense | 552 | | 5,147 | 4,595 | 832.38% | 5,555 | (408) | -7.34% |
| 25 | 675.1-8 Miscellaneous Expenses | 1,020 | | 25,821 | 24,801 | 2431.44% | 10,264 | 15,557 | 151.57% |
| 26 | **TOTAL WATER O&M EXPENSES** | 40,502 | | 376,925 | 336,423 | 830.63% | 407,558 | (30,633) | -7.52% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 40,502 | | 376,925 | 336,423 | 830.63% | 407,558 | (30,633) | -8.13% |
| 28 | **Average ERC's** | 547 | | 2,934 | 2,387 | 436.38% | | | |
| 29 | **Average Consumer Price Index - U** | 72.6 | | 136.2 | 64 | 87.60% | | | |
| 30 | | | | Compounded Multiplier = | | 906.27% | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

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 / University Shores

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

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

FPSC

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

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 06/30/79 | (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 | 16,851 | | 74,132 | 57,281 | 339.92% | 169,566 | (95,434) | -56.28% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | | | 14,115 | 14,115 | N.A. | 0 | 14,115 | N.A. |
| 4 | 610.1-6 Purchased Water | | | 60,183 | 60,183 | N.A. | 0 | 60,183 | N.A. |
| 5 | 615.1-6 Purchased Power | 6,599 | | 28,627 | 22,028 | 333.81% | 66,404 | (37,777) | -56.89% |
| 6 | 616.1-6 Fuel for Power Purchased | | | 496 | 496 | N.A. | 0 | 496 | N.A. |
| 7 | 618.1-6 Chemicals | 846 | | 5,419 | 4,573 | 540.53% | 8,513 | (3,094) | -36.35% |
| 8 | 620.1-6 Materials and Supplies | 10,564 | | 28,230 | 17,666 | 167.23% | 106,302 | (78,072) | -73.44% |
| 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 | 846 | | 2,039 | 1,193 | 141.04% | 8,513 | (6,474) | -76.05% |
| 14 | 641.1-6 Rental of Building/Real Prop. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.1-6 Rental of Equipment | | | 1,254 | 1,254 | N.A. | 0 | 1,254 | N.A. |
| 16 | 650.1-6 Transportation Expense | 970 | | 7,550 | 6,580 | 678.35% | 9,761 | (2,211) | -22.65% |
| 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. | | | 2,491 | 2,491 | N.A. | 0 | 2,491 | 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 | | | 559 | 559 | N.A. | 0 | 559 | N.A. |
| 26 | **TOTAL WATER O&M EXPENSES** | **36,876** | | **225,094** | **188,418** | **513.74%** | **389,058** | **(143,965)** | **-38.01%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **36,876** | | **225,094** | **188,418** | **513.74%** | **389,058** | **(143,965)** | **-63.96%** |
| 28 | **Average ERC's** | **547** | | **2,934** | **2,387** | **436.38%** | | | |
| 29 | **Average Consumer Price Index - U** | **72.6** | | **136.2** | **64** | **87.60%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **906.27%** | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

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 / University Shores

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 06/30/79 | (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 | 601.7 Salaries & Wages - Employees | | | 19,868 | 19,868 | N.A. | 0 | 19,868 | N.A. |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | | | 3,783 | 3,783 | N.A. | 0 | 3,783 | 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 | | | 191 | 191 | N.A. | 0 | 191 | 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 | | | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | | | 31 | 31 | N.A. | 0 | 31 | 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. | | | 668 | 668 | N.A. | 0 | 668 | 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 | 552 | | 5,147 | 4,595 | 832.38% | 5,555 | (408) | -7.34% |
| 25 | 675.7 Miscellaneous Expenses | | | 37 | 37 | N.A. | 0 | 37 | N.A. |
| 26 | **TOTAL WATER O&M EXPENSES** | **552** | | **29,725** | **29,173** | **5284.90%** | **5,555** | **24,170** | **435.14%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **552** | | **29,725** | **29,173** | **5284.90%** | **5,555** | **24,170** | **81.31%** |
| 28 | **Average ERC's** | **547** | | **2,934** | **2,387** | **436.38%** | | | |
| 29 | **Average Consumer Price Index - U** | **72.6** | | **136.2** | **64** | **87.60%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **906.27%** | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

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: BSU / Orange / University Shores

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 06/30/79 | (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 | | | 59,395 | 59,395 | N.A. | 0 | 59,395 | N.A. |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.8 Employee Pensions & Benefits | 832 | | 11,309 | 10,477 | 1259.22% | 8,372 | 2,937 | 35.08% |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | | | 1,021 | 1,021 | N.A. | 0 | 1,021 | 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 | | | 4,914 | 4,914 | N.A. | 0 | 4,914 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | | | 10 | 10 | N.A. | 0 | 10 | N.A. |
| 10 | 632.8 Contractual Services - Acct. | | | 4,776 | 4,776 | N.A. | 0 | 4,776 | N.A. |
| 11 | 633.8 Contractual Services - Legal | | | 1,942 | 1,942 | N.A. | 0 | 1,942 | N.A. |
| 12 | 634.8 Contractual Services - Mgmt. Fees | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.8 Contractual Services - Other | | | 2,318 | 2,318 | N.A. | 0 | 2,318 | N.A. |
| 14 | 641.8 Rental of Building/Real Prop. | | | 926 | 926 | N.A. | 0 | 926 | N.A. |
| 15 | 642.8 Rental of Equipment | | | 35 | 35 | N.A. | 0 | 35 | N.A. |
| 16 | 650.8 Transportation Expense | | | 25 | 25 | N.A. | 0 | 25 | N.A. |
| 17 | 656.8 Insurance - Vehicle | | | 2,816 | 2,816 | N.A. | 0 | 2,816 | N.A. |
| 18 | 657.8 Insurance - General Liability | 1,422 | | 3,278 | 1,856 | 130.51% | 14,309 | (11,031) | -77.09% |
| 19 | 658.8 Insurance - Workman's Comp. | | | 1,996 | 1,996 | N.A. | 0 | 1,996 | N.A. |
| 20 | 659.8 Insurance - Other | | | 1,919 | 1,919 | N.A. | 0 | 1,919 | N.A. |
| 21 | 660.8 Advertising Expense | | | 202 | 202 | N.A. | 0 | 202 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.8 Reg. Comm. Exp. - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.8 Bad Debt Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 1,020 | | 25,225 | 24,205 | 2372.99% | 10,264 | 14,961 | 145.76% |
| 26 | **TOTAL WATER O&M EXPENSES** | **3,274** | | **122,107** | **118,833** | **3629.59%** | **32,945** | **89,162** | **270.64%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **3,274** | | **122,107** | **118,833** | **3629.59%** | **32,945** | **89,162** | **73.02%** |
| 28 | **Average ERC's** | **547** | | **2,934** | **2,387** | **436.38%** | | | |
| 29 | **Average Consumer Price Index - U** | **72.6** | | **136.2** | **64** | **87.60%** | | | |
| 30 | | | | Compounded Multiplier = | | 906.27% | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

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

Explanation: Provide explanation of deviation from previous page.

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

| Line No. | (1) Account No. and Name | (2) O&M GUIDELINE DEVIATION Amount | (3) % | (4) Explanation |
|---|---|---|---|---|
| 1 | 601.1-S Salaries & Wages - Employees | (16,172) | -9.54% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | N.A. | |
| 3 | 604.1-S Employee Pensions & Benefits | 20,834 | 248.85% | |
| 4 | 610.1-S Purchased Water | 60,183 | N.A. | |
| 5 | 615.1-S Purchased Power | (38,756) | -55.35% | |
| 6 | 616.1-S Fuel for Power Purchased | 496 | N.A. | |
| 7 | 618.1-S Chemicals | (3,094) | -36.35% | |
| 8 | 620.1-S Materials and Supplies | (72,966) | -68.64% | |
| 9 | 631.1-S Contractual Services - Engr. | 10 | N.A. | |
| 10 | 632.1-S Contractual Services - Acct. | 4,776 | N.A. | |
| 11 | 633.1-S Contractual Services - Legal | 1,942 | N.A. | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | N.A. | |
| 13 | 635.1-S Contractual Services - Other | (4,155) | -48.80% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | 926 | N.A. | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | 1,289 | N.A. | |
| 16 | 650.1-S Transportation Expense | (2,155) | -22.08% | |
| 17 | 656.1-S Insurance - Vehicle | 2,816 | N.A. | |
| 18 | 657.1-S Insurance - General Liability | (11,031) | -77.09% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 5,154 | N.A. | |
| 20 | 659.1-S Insurance - Other | 1,919 | N.A. | |
| 21 | 660.1-S Advertising Expense | 202 | N.A | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 0 | N.A. | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | (408) | -7.34% | |
| 25 | 675.1-S Miscellaneous Expenses | 15,557 | 151.57% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | (30,833) | -7.52% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

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

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

## ANALYSIS OF RATE CASE EXPENSE - 1991

**Company: SSU / Orange / University Shores**

**FPSC**

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

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

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

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant, or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges By Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | Cronin, Jackson, Nixon, & Wilson | Robert C. Nixon | $25 - 120 | $134,241 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 5 | Sheahen, Rowlson, & Messina | John Sheahen | 25 - 90 | 251,619 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 9 | Management & Regulatory Consultants | Frank Seidman | 25 - 85 | 106,818 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 13 | Millan & Swain | Debbie Swain | 27.5 - 95 | 278,919 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 17 | Hartman & Associates | Gerald Hartman<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $49,530 |
| 50 | Total Projected Rate Case Expense | 1,772,200 | 49,530 |
| 52 | **Annual Amortization Over 4 Years** | **$443,050** | **$12,382** |
| 55 | Method of Allocation Between Systems: | | |
| 56 | Average Number of Customers | 101,044 | 2,824 |
| 57 | % of Total | 100% | 2.7948% |
| 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 / University Shores**

**FPSC**

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

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

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

| (1) | (2) | (3) | (4) |
|---|---|---|---|

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

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

## ALLOCATION OF EXPENSES - 1991

**Company: SSU / Orange / University Shores**

FPSC

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

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

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

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

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

**A-SCHEDULES (RATE BASE):**

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

**B-SCHEDULES (INCOME STATEMENT):**

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

## NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Orange / University Shores

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

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

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

| Line No. | (1) Account No. and Name | (2) 1991 Adj. Avg. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1991 DEPRECIATION EXPENSE Per Books | (6) Adjustment | (7) Adj. Exp. |
|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | |
| 2 | 301.1 Organization | (0) | 40 | 2.50% | (0) | 0 | (0) |
| 3 | 302.1 Franchises | 113,470 | 40 | 2.50% | 2,837 | 0 | 2,837 |
| 4 | 339.1 Other Plant & Misc. | 17,432 | 25 | 4.00% | 697 | 0 | 697 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 7,007 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 177,998 | 33 | 3.03% | 5,394 | 0 | 5,394 |
| 8 | 305.2 Collect. & Impound. | 8,849 | 50 | 2.00% | 177 | 0 | 177 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 126,951 | 30 | 3.33% | 4,232 | 0 | 4,232 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 441 | 35 | 2.86% | 13 | 0 | 13 |
| 13 | 310.2 Power Generation Eq. | 6,667 | 20 | 5.00% | 333 | 0 | 333 |
| 14 | 311.2 Pumping Equipment | 215,079 | 20 | 5.00% | 10,754 | 0 | 10,754 |
| 15 | 339.2 Other Plant & Misc. | 20,178 | 25 | 4.00% | 807 | 0 | 807 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 28 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 59,885 | 33 | 3.03% | 1,815 | 0 | 1,815 |
| 19 | 320.3 Water Treatment Eq. | 88,852 | 22 | 4.55% | 4,039 | 0 | 4,039 |
| 20 | 339.3 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 50,034 | 0 | N.A. | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 3,024 | 33 | 3.03% | 92 | 0 | 92 |
| 24 | 330.4 Distr. Reservoirs | 468,467 | 37 | 2.70% | 12,661 | 0 | 12,661 |
| 25 | 331.4 Transm. & Distribution | 1,714,962 | 43 | 2.33% | 39,883 | 0 | 39,883 |
| 26 | 333.4 Services | 258,342 | 40 | 2.50% | 6,459 | 0 | 6,459 |
| 27 | 334.4 Meters & Meter Insallation | 239,736 | 20 | 5.00% | 11,987 | 0 | 11,987 |
| 28 | 335.4 Hydrants | 154,069 | 45 | 2.22% | 3,424 | 0 | 3,424 |
| 29 | 339.4 Other Plant & Misc. | 8,400 | 25 | 4.00% | 336 | 0 | 336 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 14,833 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 73,658 | 40 | 2.50% | 1,841 | 0 | 1,841 |
| 33 | 340.5 Office Furniture & Equipment | 37,792 | 15 | 6.67% | 2,519 | 0 | 2,519 |
| 34 | 340.51 Computer Equipment | 58,367 | 6 | 16.67% | 9,731 | 0 | 9,731 |
| 35 | 341.5 Transportation Equipment | 50,192 | 6 | 16.67% | 8,365 | 0 | 8,365 |
| 36 | 342.5 Stores Equipment | 410 | 18 | 5.56% | 23 | 0 | 23 |
| 37 | 343.5 Tools, Shop & Garage | 19,019 | 16 | 6.25% | 1,189 | 0 | 1,189 |
| 38 | 344.5 Laboratory Equipment | 4,212 | 15 | 6.67% | 281 | 0 | 281 |
| 39 | 345.5 Power Operated Equipment | 24,794 | 12 | 8.33% | 2,066 | 0 | 2,066 |
| 40 | 346.5 Communication Equipment | 7,823 | 10 | 10.00% | 782 | 0 | 782 |
| 41 | 347.5 Miscellaneous Equipment | 2,651 | 15 | 6.67% | 177 | 0 | 177 |
| 42 | 348.5 Other Tangible Plant | 2,073 | 10 | 10.00% | 207 | 0 | 207 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 130,902 | | 2.70% | 3,534 | 0 | 3,534 |
| 45 | **SUPPLY & PUMPING** | 563,170 | | 3.85% | 21,710 | 0 | 21,710 |
| 46 | **WATER TREATMENT PLANT** | 148,765 | | 3.93% | 5,853 | 0 | 5,853 |
| 47 | **TRANSM. & DISTRIBUTION** | 2,897,035 | | 2.58% | 74,841 | 0 | 74,841 |
| 48 | **GENERAL PLANT** | 295,844 | | 9.19% | 27,182 | 0 | 27,182 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 4,035,718 | | 3.30% | 133,120 | 0 | 133,120 |
| 52 | **AMORTIZATION OF CIAC** | | | | (104,793) | 0 | (104,793) |
| 53 | **NON-USED AND USEFUL** | | | | 0 | 0 | 0 |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 28,327 | 0 | 28,327 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Orange / University Shores

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | | 1991 CIAC AMORTIZATION EXPENSE | | | |
| | | | 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 | 3.43% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 478,410 | 2.33% | 11,127 | 0 | 11,127 |
| 3 Meter Installation Fees | 1,673,323 | 5.00% | 83,666 | 0 | 83,666 |
| 4 Contributed Lines | 131,412 | 2.33% | 3,056 | 0 | 3,056 |
| 5 Cont. Prty. Other Than Lines | 232,637 | 2.88% | 6,707 | 0 | 6,707 |
| 6 Service Installation Fees | 9,490 | 2.50% | 237 | 0 | 237 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 2,525,271 | | 104,793 | 0 | 104,793 |

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 / University Shores

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

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

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

| (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 | 177,998 | 5,394 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 8,849 | 177 | 2.00% |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 126,951 | 4,232 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 441 | 13 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 6,667 | 333 | 5.00% |
| 9 | 311.2 Pumping Equipment | 215,079 | 10,754 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | 20,178 | 807 | 4.00% |
| 11 | 304.3 Structures & Improvements | 59,885 | 1,815 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 88,852 | 4,039 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 468,467 | 12,661 | 2.70% |
| 15 | **COMPOSITE RATE** | 1,173,368 | 40,224 | 3.43% |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 3,024 | 92 | 3.03% |
| 18 | 331.4 Transm. & Distribution | 1,714,962 | 39,683 | 2.33% |
| 19 | 335.4 Hydrants | 154,069 | 3,424 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 8,400 | 336 | 4.00% |
| 21 | **COMPOSITE RATE** | 1,880,455 | 43,734 | 2.33% |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 239,736 | 11,987 | 5.00% |
| 24 | **COMPOSITE RATE** | 239,736 | 11,987 | 5.00% |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 258,342 | 6,459 | 2.50% |
| 27 | **COMPOSITE RATE** | 258,342 | 6,459 | 2.50% |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 1,173,368 | 40,224 | 3.43% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 1,880,455 | 43,734 | 2.33% |
| 31 | Meter Installation Fees (Line 24) | 239,736 | 11,987 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 258,342 | 6,459 | 2.50% |
| 33 | **COMPOSITE RATE** | 3,551,902 | 102,404 | 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 / Orange / University Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

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

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

| 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 | 2,837 | 0 | 2,837 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | 697 | 0 | 697 | 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 | 5,394 | 0 | 5,394 | 0.00% | 0 |
| 8 | 305.2 Collect. & Impound. | 177 | 0 | 177 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 4,232 | 0 | 4,232 | 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. | 333 | 0 | 333 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 10,754 | 0 | 10,754 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc. | 807 | 0 | 807 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 1,815 | 0 | 1,815 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 4,039 | 0 | 4,039 | 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 | 92 | 5 | 87 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservlors | 12,661 | 0 | 12,661 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution | 39,883 | 2,787 | 37,096 | 0.00% | 0 |
| 26 | 333.4 Services | 6,459 | 0 | 6,459 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 11,987 | 0 | 11,987 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 3,424 | 250 | 3,173 | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. | 336 | 14 | 322 | 0.00% | 0 |
| 30 | **GENERAL PLANT** | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 1,841 | 0 | 1,841 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 2,519 | 0 | 2,519 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 9,731 | 0 | 9,731 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 8,365 | 0 | 8,365 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 23 | 0 | 23 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 1,189 | 0 | 1,189 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 281 | 0 | 281 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 2,066 | 0 | 2,066 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 782 | 0 | 782 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 177 | 0 | 177 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | 207 | 0 | 207 | 0.00% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 3,534 | 0 | 3,534 | | 0 |
| 45 | **SUPPLY & PUMPING** | 21,710 | 0 | 21,710 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 5,853 | 0 | 5,853 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 74,841 | 3,056 | 71,785 | | 0 |
| 48 | **GENERAL PLANT** | 27,182 | 0 | 27,182 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | 133,120 | 3,056 | 130,064 | | 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 / University Shores**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | REGULATORY ASSESSMENT FEES (RAFs) INTERIM: | 29,554 | 98 | 29,652 | See Notes | |
| 2 | REGULATORY ASSESSMENT FEES (RAFs) FINAL: | 29,554 | 421 | 29,975 | | |
| 3 | PAYROLL TAXES: | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 13,238 | 13,238 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | TOTAL | 0 | 13,238 | 13,238 | | |
| 8 | REAL ESTATE & PERSONAL PROPERTY TAXES: | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 33,843 | 0 | 33,843 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | TOTAL | 33,843 | 0 | 33,843 | | |
| 13 | OTHER: | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | TOTAL | 0 | 0 | 0 | | |
| 18 | TOTAL TAXES OTHER (PRESENT INCOME) INTERIM | 63,397 | 13,336 | 76,733 | | B-1 (W) |
| 19 | TOTAL TAXES OTHER (PRESENT INCOME) FINAL | 63,397 | 13,659 | 77,056 | | 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 / University Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

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

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

| 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 | 656,757 | 2,179 | 658,936 | 656,757 | 9,354 | 666,111 | B-4 (W) | - |
| 3 | Less: | | | | | | | | |
| 4 | Operation & Maintenance | 389,442 | (12,517) | 376,925 | 389,442 | 45,025 | 434,467 | B-5 (W) | - |
| 5 | Depreciation, net of CIAC Amort. | 28,327 | 0 | 28,327 | 28,327 | 0 | 28,327 | B-13 (W) | - |
| 6 | Amortization | (860) | 0 | (860) | (860) | 0 | (860) | B-18 (W) | - |
| 7 | Taxes Other Than Income | 63,397 | 13,659 | 77,056 | 63,397 | 13,659 | 77,056 | B-15 (W) | - |
| 8 | Pre Tax Operating Expenses | 480,306 | 1,142 | 481,448 | 480,306 | 58,683 | 538,989 | - | - |
| 9 | **TOTAL PRE-TAX INCOME** | 176,451 | 1,037 | 177,488 | 176,451 | (49,329) | 127,122 | - | - |
| 10 | **TAX COMPUTATION:** | | | | | | | | |
| 11 | Pre Tax Operating Income | 176,451 | 1,037 | 177,488 | 176,451 | (49,329) | 127,122 | Above | - |
| 12 | Less: | | | | | | | | |
| 13 | Interest Expense: | | | | | | | | |
| 14 | Rate Base | 1,941,534 | (9,160) | 1,932,374 | 1,941,534 | (1,967) | 1,939,567 | 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 | 112,609 | (531) | 112,078 | 112,609 | (114) | 112,495 | - | - |
| 17 | Total Taxable Income | 63,842 | 1,568 | 65,410 | 63,842 | (49,215) | 14,627 | - | - |
| 18 | Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 | **SUBTOTAL INCOME TAXES** | 24,024 | 590 | 24,614 | 24,024 | (18,520) | 5,504 | - | - |
| 20 | Less: | | | | | | | | |
| 21 | Parent Debt Adjustment | 9,013 | 0 | 9,013 | 9,013 | 0 | 9,013 | C-9 (W) | - |
| 22 | Investment Tax Credit | 1,792 | 0 | 1,792 | 1,792 | 0 | 1,792 | C-8 (W) | - |
| 23 | **TOTAL INCOME TAXES** | 13,219 | 590 | 13,809 | 13,219 | (18,520) | (5,301) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Orange / University Shores

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE | | | | | | |
| | | | | 1991 Aquisition Adjustment Amort. Exp. | | | | |
| Line No. | WATER Description | 1991 Avg. Adj. Aqu. Adj. Balance | Last Authorized Amort. Rate Order No.10859 | Per Books | Adjustment | Adjusted Aqu. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Total Amortization Expense | (43,018) | 2.00% | (860) | 0 | (860) | | A-20 (W) |
| 2 | Less: Non-Used & Useful Amort. Exp. | | | 0 | 0 | 0 | See Below | |
| 3 | **NET AMORTIZATION EXPENSE** | | | (860) | 0 | (860) | | 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 | (860) | 0 | (860) | 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

---

# Venetian Village - 567

## Lake County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

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

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/6 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*

**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 | 81,238 | (572) | 80,666 | A-5 (W) |
| 2 | Utility Land & Land Rights | 2,470 | 0 | 2,470 | A-5 (W) |
| 3 | Non-Used & Useful | (5,116) | 0 | (5,116) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (22,852) | 16 | (22,836) | A-9 (W) |
| 6 | CIAC | (38,630) | 0 | (38,630) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 11,990 | 0 | 11,990 | A-14 (W) |
| 8 | Acquisition Adjustments | 17,500 | 0 | 17,500 | A-20 (W) |
| 9 | Accum. Amort. of Acq. Adjust. | (3,821) | 0 | (3,821) | A-20 (W) |
| 10 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 | Deferred Tax | 90 | 0 | 90 | C-7 (W) |
| 12 | Working Capital Allowance | 2,093 | 255 | 2,348 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | **44,963** | **(302)** | **44,661** | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

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

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 RATE BASE (INTERIM) | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 | Utility Plant in Service | 81,238 | (572) | 80,666 | A-5 (W) |
| 2 | Utility Land & Land Rights | 2,470 | 0 | 2,470 | A-5 (W) |
| 3 | Non-Used & Useful | (5,116) | 0 | (5,116) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (22,852) | 16 | (22,836) | A-9 (W) |
| 6 | CIAC | (38,630) | 0 | (38,630) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 11,990 | 0 | 11,990 | A-14 (W) |
| 8 | Acquisition Adjustments | 17,500 | 0 | 17,500 | A-20 (W) |
| 9 | Accum. Amort. of Acq. Adjust. | (3,821) | 0 | (3,821) | A-20 (W) |
| 10 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 | Deferred Tax | 90 | 0 | 90 | C-7 (W) |
| 12 | Working Capital Allowance | 2,093 | (87) | 2,007 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 44,963 | (643) | 44,320 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Lake / Venetian Village**

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

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

FPSC

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

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **A. UTILTIY PLANT IN SERVICE (Interim / Final):** | | | | |
| 2 | 1. To zero out Organizational Costs balance. | (1,144) | (1) | (572) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | **(1,144)** | **(1)** | **(572)** | |
| 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. | 181 | 181 | 181 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (330) | (165) | |
| 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 | | **181** | **(149)** | **16** | |
| 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 / Venetian Village**

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

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

**FPSC**

Schedule: A-3 (W)
Page 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). | (87) | (87) | (87) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (87) | (87) | (87) | |
| 43 | **M. WORKING CAPITAL ALLOWANCE (Final):** | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 255 | 255 | 255 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 255 | 255 | 255 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | **TOTAL WATER RATE BASE ADJUSTMENTS (Interim):** | (1,050) | (236) | (643) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | **TOTAL WATER RATE BASE ADJUSTMENTS (Final):** | (708) | 105 | (302) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | **41,104** |
| 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** | **41,104** |
| 38 | 1985 Additions | 3,387 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 3,387 |
| 42 | **12/31/85 BALANCE** | **44,491** |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 44,491 |
| 2 | 1986 Additions | 5,959 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 5,959 |
| 6 | **12/31/86 BALANCE** | 50,450 |
| 7 | 1987 Additions | 4,697 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 4,697 |
| 11 | **12/31/87 BALANCE** | 55,147 |
| 12 | 1988 Additions | 6,766 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 6,766 |
| 16 | **12/31/88 BALANCE** | 61,913 |
| 17 | 1989 Additions | 3,453 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 3,453 |
| 21 | **12/31/89 BALANCE** | 65,366 |
| 22 | 1990 Additions (A/C 101) | (492) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | (492) |
| 27 | **12/31/90 BALANCE** | 64,874 |
| 28 | 1990 General Plant Reallocation Adjustments * | (1,676) |
| 29 | **12/31/90 ADJUSTED BALANCE** | 63,198 |
| 30 | 1991 Additions (A/C 101) | 41,019 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (1) |
| 34 | 1991 Net Additions | 41,019 |
| 35 | **12/31/91 BALANCE** | 104,217 |

* 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 / Venetian Village

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 PLANT IN SERVICE | | | | | | AVERAGE 1991 PLANT IN SERVICE | | |
| Line No. Account No. and Name | Per Books 12/31/90 | 1991 Additions* A/C 101 | A/C 106 | Per Books 12/31/91 (2+3+4) | 1991 Utility Adjustments Beginning | Ending | Adjusted Balance 12/31/91 (5+7) | Balance Per Books ((2+5)/2) | Utility Adjustments ((6+7)/2) | Adj. Util. Balance (9+10) |
| 1 INTANGIBLE PLANT | | | | | | | | | | |
| 2 301.1 Organization | 1,144 | (1,144) | 0 | 1 | (1,144) | (1) | 0 | 572 | (572) | 0 |
| 3 302.1 Franchises | 422 | 0 | 0 | 422 | 0 | 0 | 422 | 422 | 0 | 422 |
| 4 339.1 Other Plant & Misc. | 260 | 0 | 0 | 260 | 0 | 0 | 260 | 260 | 0 | 260 |
| 5 SOURCE OF SUPPLY & PUMPING | | | | | | | | | | |
| 6 303.2 Land & Land Rights | 27 | 0 | 0 | 27 | 0 | 0 | 27 | 27 | 0 | 27 |
| 7 304.2 Structures & Improvements | 2,153 | 0 | 0 | 2,153 | 0 | 0 | 2,153 | 2,153 | 0 | 2,153 |
| 8 305.2 Collect. & Impound. | 785 | 0 | 0 | 785 | 0 | 0 | 785 | 785 | 0 | 785 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 102 | 0 | 0 | 102 | 0 | 0 | 102 | 102 | 0 | 102 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 24 | 0 | 0 | 24 | 0 | 0 | 24 | 24 | 0 | 24 |
| 13 310.2 Power Generation Eq. | 10 | 39,472 | 0 | 39,482 | 0 | 0 | 39,482 | 19,746 | 0 | 19,746 |
| 14 311.2 Pumping Equipment | 8,465 | 0 | 0 | 8,465 | 0 | 0 | 8,465 | 8,465 | 0 | 8,465 |
| 15 339.2 Other Plant & Misc. | (11) | 0 | 0 | (11) | 0 | 0 | (11) | (11) | 0 | (11) |
| 16 WATER TREATMENT PLANT | | | | | | | | | | |
| 17 303.3 Land & Land Rights | 1,753 | 0 | 0 | 1,753 | 0 | 0 | 1,753 | 1,753 | 0 | 1,753 |
| 18 304.3 Structures & Improvements | 3,032 | 0 | 0 | 3,032 | 0 | 0 | 3,032 | 3,032 | 0 | 3,032 |
| 19 320.3 Water Treatment Eq. | 3,907 | 0 | 0 | 3,907 | 0 | 0 | 3,907 | 3,907 | 0 | 3,907 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 TRANSMISSION & DISTRIBUTION | | | | | | | | | | |
| 22 303.4 Land & Land Rights | 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. Reservlors | 7,212 | 0 | 0 | 7,212 | 0 | 0 | 7,212 | 7,212 | 0 | 7,212 |
| 25 331.4 Transm. & Distribution | 2,973 | 0 | 0 | 2,973 | 0 | 0 | 2,973 | 2,973 | 0 | 2,973 |
| 26 333.4 Services | 10,679 | 192 | 0 | 10,871 | 0 | 0 | 10,871 | 10,775 | 0 | 10,775 |
| 27 334.4 Meters & Meter Insallation | 6,854 | 1,448 | 0 | 8,302 | 0 | 0 | 8,302 | 7,578 | 0 | 7,578 |
| 28 335.4 Hydrants | 57 | 0 | 0 | 57 | 0 | 0 | 57 | 57 | 0 | 57 |
| 29 339.4 Other Plant & Misc. | 149 | 0 | 0 | 149 | 0 | 0 | 149 | 149 | 0 | 149 |
| 30 GENERAL PLANT | | | | | | | | | | |
| 31 303.5 Land & Land Rights | 700 | (23) | 0 | 676 | 0 | 0 | 676 | 688 | 0 | 688 |
| 32 304.5 Structures & Improvements | 3,375 | 83 | 0 | 3,459 | 0 | 0 | 3,459 | 3,417 | 0 | 3,417 |
| 33 340.5 Office Furniture & Equipme | 1,739 | 28 | 0 | 1,767 | 0 | 0 | 1,767 | 1,753 | 0 | 1,753 |
| 34 340.51 Computer Equipment | 2,292 | 832 | 0 | 3,124 | 0 | 0 | 3,124 | 2,708 | 0 | 2,708 |
| 35 341.5 Transportation Equipment | 2,242 | 173 | 0 | 2,415 | 0 | 0 | 2,415 | 2,328 | 0 | 2,328 |
| 36 342.5 Stores Equipment | 17 | 4 | 0 | 21 | 0 | 0 | 21 | 19 | 0 | 19 |
| 37 343.5 Tools, Shop & Garage | 891 | (17) | 0 | 874 | 0 | 0 | 874 | 882 | 0 | 882 |
| 38 344.5 Laboratory Equipment | 189 | 13 | 0 | 202 | 0 | 0 | 202 | 195 | 0 | 195 |
| 39 345.5 Power Operated Equipment | 1,202 | (103) | 0 | 1,098 | 0 | 0 | 1,098 | 1,150 | 0 | 1,150 |
| 40 346.5 Communication Equipment | 349 | 28 | 0 | 377 | 0 | 0 | 377 | 363 | 0 | 363 |
| 41 347.5 Miscellaneous Equipment | 109 | 28 | 0 | 137 | 0 | 0 | 137 | 123 | 0 | 123 |
| 42 348.5 Other Tangible Plant | 94 | 5 | 0 | 99 | 0 | 0 | 99 | 96 | 0 | 96 |
| 43 | | | | | | | | | | |
| 44 INTANGIBLE PLANT | 1,826 | (1,144) | 0 | 683 | (1,144) | (1) | 682 | 1,254 | (572) | 682 |
| 45 SUPPLY & PUMPING | 11,555 | 39,472 | 0 | 51,027 | 0 | 0 | 51,027 | 31,291 | 0 | 31,291 |
| 46 WATER TREATMENT PLANT | 8,692 | 0 | 0 | 8,692 | 0 | 0 | 8,692 | 8,692 | 0 | 8,692 |
| 47 TRANSM. & DISTRIBUTION | 27,927 | 1,640 | 0 | 29,567 | 0 | 0 | 29,567 | 28,747 | 0 | 28,747 |
| 48 GENERAL PLANT | 13,198 | 1,051 | 0 | 14,249 | 0 | 0 | 14,249 | 13,724 | 0 | 13,724 |
| 49 | | | | | | | | | | |
| 50 TOTAL PLANT IN SERVICE | 63,198 | 41,019 | 0 | 104,218 | (1,144) | (1) | 104,217 | 83,708 | (572) | 83,136 |
| 51 LAND & LAND RIGHTS | 2,482 | (23) | 0 | 2,458 | 0 | 0 | 2,458 | 2,470 | 0 | 2,470 |
| 52 TOTAL PIS LESS LAND | 60,717 | 41,043 | 0 | 101,759 | (1,144) | (1) | 101,759 | 81,238 | (572) | 80,666 |

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

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

## SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Lake / Venetian Village**

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|
| | | AVERAGE 1991 INVESTED PLANT IN SERVICE | | | | 1991 NON-USED & USEFUL | |
| Line No. | Account No. and Name | Adjusted Utility Balance | Remove Contri. CIAC Property | Remove Advances For Construction | Invested Plant in Service | Percentage | Average Amount |
| 1 | **INTANGIBLE PLANT** | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0% | 0 |
| 3 | 302.1 Franchises | 422 | 0 | 0 | 422 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | 260 | 0 | 0 | 260 | 0% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 27 | 0 | 0 | 27 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 2,153 | 0 | 0 | 2,153 | 39% | 840 |
| 8 | 305.2 Collect. & Impound. | 785 | 0 | 0 | 785 | 39% | 306 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 | 307.2 Wells & Springs | 102 | 0 | 0 | 102 | 39% | 40 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | 24 | 0 | 0 | 24 | 39% | 9 |
| 13 | 310.2 Power Generation Eq. | 19,746 | 0 | 0 | 19,746 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 8,465 | 0 | 0 | 8,465 | 39% | 3,301 |
| 15 | 339.2 Other Plant & Misc. | (11) | 0 | 0 | (11) | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 1,753 | 0 | 0 | 1,753 | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 3,032 | 0 | 0 | 3,032 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 3,907 | 0 | 0 | 3,907 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 2 | 0 | 0 | 2 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | 1 | 0 | 0 | 1 | 0% | 0 |
| 24 | 330.4 Distr. Reservlors | 7,212 | 0 | 0 | 7,212 | 34% | 2,452 |
| 25 | 331.4 Transm. & Distribution | 2,973 | 0 | 0 | 2,973 | 0% | 0 |
| 26 | 333.4 Services | 10,775 | 0 | 0 | 10,775 | 0% | 0 |
| 27 | 334.4 Meters & Meter Installation | 7,578 | 0 | 0 | 7,578 | 0% | 0 |
| 28 | 335.4 Hydrants | 57 | 0 | 0 | 57 | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 149 | 0 | 0 | 149 | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 688 | 0 | 0 | 688 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 3,417 | 0 | 0 | 3,417 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 1,753 | 0 | 0 | 1,753 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 2,708 | 0 | 0 | 2,708 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 2,328 | 0 | 0 | 2,328 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 19 | 0 | 0 | 19 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 882 | 0 | 0 | 882 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 195 | 0 | 0 | 195 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 1,150 | 0 | 0 | 1,150 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 363 | 0 | 0 | 363 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 123 | 0 | 0 | 123 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 96 | 0 | 0 | 96 | 0% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 682 | 0 | 0 | 682 | | 0 |
| 45 | **SUPPLY & PUMPING** | 31,291 | 0 | 0 | 31,291 | | 4,496 |
| 46 | **WATER TREATMENT PLANT** | 8,692 | 0 | 0 | 8,692 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 28,747 | 0 | 0 | 28,747 | | 2,452 |
| 48 | **GENERAL PLANT** | 13,724 | 0 | 0 | 13,724 | | 0 |
| 49 | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 83,136 | 0 | 0 | 83,136 | | 6,948 |
| 51 | **LAND & LAND RIGHTS** | 2,470 | 0 | 0 | 2,470 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | 80,666 | 0 | 0 | 80,666 | | 6,948 |
| 53 | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | | | 8.36% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

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

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

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

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 - NON-USED & USEFUL | | | |
| Line No. Description | Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| **WATER** | | | | |
| 1 Plant in Service | *6,948* | *0* | *6,948* | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (2,823) | 0 | (2,823) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 990 | 0 | 990 | A-20 (W) |
| 5 TOTAL WATER NON-USED AND USEFUL | 5,116 | 0 | 5,116 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

Schedule: A-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 17168 ENDED 12/31/84** | 7,803 |
| 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** | 7,803 |
| 38 | 1985 Additions | 1,661 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 1,661 |
| 42 | **12/31/85 BALANCE** | 9,464 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

FPSC

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **9,464** |
| 2 | 1986 Additions | 1,860 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 1,860 |
| 6 | **12/31/86 BALANCE** | **11,324** |
| 7 | 1987 Additions | 2,086 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 2,086 |
| 11 | **12/31/87 BALANCE** | **13,410** |
| 12 | 1988 Additions | 2,352 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 2,352 |
| 16 | **12/31/88 BALANCE** | **15,762** |
| 17 | 1989 Additions | 2,704 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 2,704 |
| 21 | **12/31/89 BALANCE** | **18,466** |
| 22 | 1990 Additions | 2,875 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 2,875 |
| 26 | **12/31/90 BALANCE** | **21,341** |
| 27 | 1990 General Plant Reallocation Adjustments * | (472) |
| 28 | **12/31/90 ADJUSTED BALANCE** | **20,869** |
| 29 | 1991 Additions | 3,966 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 149 |
| 32 | 1991 Net Additions | 4,115 |
| 33 | **12/31/91 BALANCE** | **24,984** |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED DEPRECIATION | | | | | | AVERAGE 1991 ACCUM. DEPR. | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions * | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| 1 **INTANGIBLE PLANT** | | | | | | | | | |
| 2 301.1 Organization | 181 | 0 | 181 | (181) | (181) | 0 | 181 | (181) | 0 |
| 3 302.1 Franchises | 141 | 11 | 151 | 0 | 0 | 151 | 146 | 0 | 146 |
| 4 339.1 Other Plant & Misc. | 66 | 10 | 76 | 0 | 0 | 76 | 71 | 0 | 71 |
| 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 | 665 | 65 | 730 | 0 | 0 | 730 | 698 | 0 | 698 |
| 8 305.2 Collect. & Impound. | 72 | 16 | 87 | 0 | 0 | 87 | 80 | 0 | 80 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 8 | 3 | 12 | 0 | 0 | 12 | 10 | 0 | 10 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 2 | 1 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 13 310.2 Power Generation Eq. | 2 | 987 | 989 | 0 | 0 | 989 | 495 | 0 | 495 |
| 14 311.2 Pumping Equipment | 3,750 | 423 | 4,174 | 0 | 0 | 4,174 | 3,962 | 0 | 3,962 |
| 15 339.2 Other Plant & Misc. | (1) | (0) | (1) | 0 | 0 | (1) | (1) | 0 | (1) |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 865 | 92 | 957 | 0 | 0 | 957 | 911 | 0 | 911 |
| 19 320.3 Water Treatment Eq. | 1,580 | 178 | 1,757 | 0 | 0 | 1,757 | 1,668 | 0 | 1,668 |
| 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 | 2,754 | 195 | 2,949 | 0 | 0 | 2,949 | 2,851 | 0 | 2,851 |
| 25 331.4 Transm. & Distribution | 615 | 69 | 684 | 0 | 0 | 684 | 650 | 0 | 650 |
| 26 333.4 Services | 3,116 | 269 | 3,385 | 0 | 0 | 3,385 | 3,251 | 0 | 3,251 |
| 27 334.4 Meters & Meter Installation | 2,714 | 379 | 3,093 | 0 | 0 | 3,093 | 2,903 | 0 | 2,903 |
| 28 335.4 Hydrants | 3 | 1 | 5 | 0 | 0 | 5 | 4 | 0 | 4 |
| 29 339.4 Other Plant & Misc. | 21 | 6 | 27 | 0 | 0 | 27 | 24 | 0 | 24 |
| 30 **GENERAL PLANT** | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 446 | 85 | 532 | 0 | 0 | 532 | 489 | 0 | 489 |
| 33 340.5 Office Furniture & Equipment | 561 | 117 | 678 | 0 | 0 | 678 | 620 | 0 | 620 |
| 34 340.51 Computer Equipment | 288 | 451 | 739 | 0 | 330 | 1,070 | 514 | 165 | 679 |
| 35 341.5 Transportation Equipment | 1,418 | 388 | 1,806 | 0 | 0 | 1,806 | 1,612 | 0 | 1,612 |
| 36 342.5 Stores Equipment | 5 | 1 | 6 | 0 | 0 | 6 | 6 | 0 | 6 |
| 37 343.5 Tools, Shop & Garage | 403 | 55 | 458 | 0 | 0 | 458 | 430 | 0 | 430 |
| 38 344.5 Laboratory Equipment | 84 | 13 | 97 | 0 | 0 | 97 | 91 | 0 | 91 |
| 39 345.5 Power Operated Equipment | 919 | 96 | 1,015 | 0 | 0 | 1,015 | 967 | 0 | 967 |
| 40 346.5 Communication Equipment | 134 | 36 | 171 | 0 | 0 | 171 | 153 | 0 | 153 |
| 41 347.5 Miscellaneous Equipment | 19 | 8 | 27 | 0 | 0 | 27 | 23 | 0 | 23 |
| 42 348.5 Other Tangible Plant | 38 | 10 | 48 | 0 | 0 | 48 | 43 | 0 | 43 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 387 | 21 | 408 | (181) | (181) | 227 | 398 | (181) | 217 |
| 45 **SUPPLY & PUMPING** | 4,498 | 1,495 | 5,993 | 0 | 0 | 5,993 | 5,246 | 0 | 5,246 |
| 46 **WATER TREATMENT PLANT** | 2,444 | 269 | 2,714 | 0 | 0 | 2,714 | 2,579 | 0 | 2,579 |
| 47 **TRANSM. & DISTRIBUTION** | 9,223 | 920 | 10,143 | 0 | 0 | 10,143 | 9,683 | 0 | 9,683 |
| 48 **GENERAL PLANT** | 4,316 | 1,261 | 5,577 | 0 | 330 | 5,907 | 4,947 | 165 | 5,112 |
| 49 | | | | | | | | | |
| 50 **TOTAL WATER ACCUM. DEP.** | 20,869 | 3,966 | 24,835 | (181) | 149 | 24,984 | 22,852 | (16) | 22,836 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Lake / Venetian Village**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | AVERAGE 1991 INVESTED ACCUM. DEPRE. | | | 1991 NON-USED & USEFUL | |
| Line No. Account No. and Name | Adjusted Utility Balance | Remove CIAC Accum. Amort. Cont. Prop. | Adjusted Accum. Depr. | Percentage | Average Amount |
| 1 **INTANGIBLE PLANT** | | | | | |
| 2 301.1 Organization | 0 | 0 | 0 | 0% | 0 |
| 3 302.1 Franchises | 146 | 0 | 146 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 71 | 0 | 71 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 698 | 0 | 698 | 39% | 272 |
| 8 305.2 Collect. & Impound. | 80 | 0 | 80 | 39% | 31 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 10 | 0 | 10 | 39% | 4 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 2 | 0 | 2 | 39% | 1 |
| 13 310.2 Power Generation Eq. | 495 | 0 | 495 | 0% | 0 |
| 14 311.2 Pumping Equipment | 3,962 | 0 | 3,962 | 39% | 1,545 |
| 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 | 911 | 0 | 911 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 1,668 | 0 | 1,668 | 0% | 0 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0% | 0 |
| 24 330.4 Distr. Reservoirs | 2,851 | 0 | 2,851 | 34% | 969 |
| 25 331.4 Transm. & Distribution | 650 | 0 | 650 | 0% | 0 |
| 26 333.4 Services | 3,251 | 0 | 3,251 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 2,903 | 0 | 2,903 | 0% | 0 |
| 28 335.4 Hydrants | 4 | 0 | 4 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 24 | 0 | 24 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 489 | 0 | 489 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 620 | 0 | 620 | 0% | 0 |
| 34 340.51 Computer Equipment | 679 | 0 | 679 | 0% | 0 |
| 35 341.5 Transportation Equipment | 1,612 | 0 | 1,612 | 0% | 0 |
| 36 342.5 Stores Equipment | 6 | 0 | 6 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 430 | 0 | 430 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 91 | 0 | 91 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 967 | 0 | 967 | 0% | 0 |
| 40 346.5 Communication Equipment | 153 | 0 | 153 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 23 | 0 | 23 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 43 | 0 | 43 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 217 | 0 | 217 | | 0 |
| 45 **SUPPLY & PUMPING** | 5,246 | 0 | 5,246 | | 1,853 |
| 46 **WATER TREATMENT PLANT** | 2,579 | 0 | 2,579 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 9,683 | 0 | 9,683 | | 969 |
| 48 **GENERAL PLANT** | 5,112 | 0 | 5,112 | | 0 |
| 49 | | | | | |
| 50 TOTAL | 22,836 | 0 | 22,836 | | 2,823 |
| 51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) = | | | | 12.36% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 30,092 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 30,092 |
| 38 | 1985 Additions | 1,350 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 1,350 |
| 42 | **12/31/85 BALANCE** | 31,442 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

***Company: SSU / Lake / Venetian Village***

**FPSC**

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

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

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

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **31,442** |
| 2 | 1986 Additions | 225 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 225 |
| 6 | **12/31/86 BALANCE** | **31,667** |
| 7 | 1987 Additions | 1,525 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 1,525 |
| 11 | **12/31/87 BALANCE** | **33,192** |
| 12 | 1988 Additions | 2,575 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 2,575 |
| 16 | **12/31/88 BALANCE** | **35,767** |
| 17 | 1989 Additions | 900 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 900 |
| 21 | **12/31/89 BALANCE** | **36,667** |
| 22 | 1990 Additions | 1,850 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 1,850 |
| 26 | **12/31/90 BALANCE** | **38,517** |
| 27 | 1991 Additions | 225 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 225 |
| 31 | **12/31/91 BALANCE** | **38,742** |

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

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 CIAC | | | | | | AVERAGE 1991 CIAC | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | | |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extension Fees | 30,942 | 0 | 30,942 | 0 | 0 | 30,942 | 30,942 | 0 | 30,942 |
| 3 | Meter Installation Fees | 7,575 | 225 | 7,800 | 0 | 0 | 7,800 | 7,688 | 0 | 7,688 |
| 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** | 38,517 | 225 | 38,742 | 0 | 0 | 38,742 | 38,630 | 0 | 38,630 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

FPSC

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 4,644 |
| 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** | 4,644 |
| 38 | 1985 Additions | 1,061 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | *1985 Net Additions* | 1,061 |
| 42 | **12/31/85 BALANCE** | 5,705 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

FPSC

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

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

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

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **5,705** |
| 2 | 1986 Additions | 1,088 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 1,088 |
| 6 | **12/31/86 BALANCE** | **6,793** |
| 7 | 1987 Additions | 1,119 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 1,119 |
| 11 | **12/31/87 BALANCE** | **7,912** |
| 12 | 1988 Additions | 1,189 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 1,189 |
| 16 | **12/31/88 BALANCE** | **9,101** |
| 17 | 1989 Additions | 1,249 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 1,249 |
| 21 | **12/31/89 BALANCE** | **10,350** |
| 22 | 1990 Additions | 1,076 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 1,076 |
| 26 | **12/31/90 BALANCE** | **11,426** |
| 27 | 1991 Additions | 1,128 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 1,128 |
| 31 | **12/31/91 BALANCE** | **12,554** |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

Company: SSU / Lake / Venetian Village

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED AMORTIZATION OF CIAC | | | | | | AVERAGE 1991 ACC. AMORT. CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| **WATER** | | | | | | | | | |
| 1 Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 10,650 | 743 | 11,394 | 0 | 0 | 11,394 | 11,022 | 0 | 11,022 |
| 3 Meter Installation Fees | 776 | 384 | 1,160 | 0 | 0 | 1,160 | 968 | 0 | 968 |
| 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 | 11,426 | 1,128 | 12,554 | 0 | 0 | 12,554 | 11,990 | 0 | 11,990 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Venetian Village

FPSC

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

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

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

---

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

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

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

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Lake / Venetian Village**

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1991 WORKING CAPITAL (INTERIM) | | | 1991 WORKING CAPITAL (FINAL) | | | |
| Line No. | Description | Balance *Per Books* | Utility *Adjustments* | Adjusted Utility Balance | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Operation and Maintenance Expenses | 16,747 | (693) | 16,054 | 16,747 | 2,039 | 18,785 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | **TOTAL WORKING CAPITAL ALLOWANCE** | 2,093 | (87) | 2,007 | 2,093 | 255 | 2,348 | |

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

Company: Southern States Utilities (Consolidated)

FPSC

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

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

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

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

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

**Company: Southern States Utilities (Consolidated)**

FPSC

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

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

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

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

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

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

**Company: SSU / Lake / Venetian Village**

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

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

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

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **AQUISITION ADJUSTMENTS BALANCE** | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | |
| Line No. | Description | Amount | Description | Amount |
| 1 | **BALANCE PER ORDER NO. 17168 ENDED 12/31/84** | 17,500 | **BALANCE PER ORDER NO. 17168 ENDED 12/31/84** | (1,546) |
| 2 | Adjustments | 0 | Adjustments | 0 |
| 3 | **12/31/90 BALANCE** | 17,500 | **12/31/84 Adjusted Balance** | (1,546) |
| | | | Amortization from 1/1/85 thru 12/31/90 | (2,100) |
| 4 | **12/31/91 BALANCE** | 17,500 | **12/31/90 BALANCE** | (3,646) |
| 5 | **Average 1991 Acq. Adj. (Per Books/adjusments)** | 17,500 | 1991 Amortization Expense | (350) |
| 6 | | | **12/31/91 BALANCE** | (3,996) |
| 7 | | | **Avg. 1991 Accum. Amort. Acq. Adj.** | (3,821) |

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION** | | | |
| 8 | **ACQUISITION ADJUSTMENTS:** | 1991 | Supporting Schedules | Recap Schedules |
| 9 | Average Adjusted Balance (L5) | 17,500 | Above | - |
| 10 | Composite Non-Used & Useful Plant in Service - % | 8.36% | A-5 (W) | - |
| 11 | **AVERAGE NON-USED & USEFUL AMOUNT** | 1,463 | - | - |
| 12 | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 13 | Average Adjusted Balance (L7) | (3,821) | Above | - |
| 14 | Composite Non-Used & Useful Accumulated Depreciation - % | 12.36% | A-9 (W) | - |
| 15 | **AVERAGE NON-USED & USEFUL AMOUNT** | (472) | - | - |
| 16 | **NET NON-USED AND USEFUL AMOUNT (L11 + L15)** | 990 | - | A-7 (W) |

# Water Income Statement

## Historical Test Year Ended 12/31/91

---

# Venetian Village - 567

## Lake County (SSU)

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

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1991 PRESENT OPERATING INCOME (FINAL) | | | 1991 REQUIRED OPERATING INCOME (FINAL) | | | |
| Line No. | Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 20,810 | 754 | 21,564 | 8,907 | 30,471 | 41.31% | B-4, B-3 (W) |
| 3 | Other Revenues | 250 | 110 | 360 | 0 | 360 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | **21,060** | **864** | **21,924** | **8,907** | **30,831** | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 16,747 | 2,039 | 18,785 | 0 | 18,785 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 2,574 | 0 | 2,574 | 0 | 2,574 | | B-13 (W) |
| 7 | Amortization | 327 | 0 | 327 | 0 | 327 | | B-18 (W) |
| 8 | Taxes Other Than Income | 1,634 | 676 | 2,310 | 401 | 2,711 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | (1,244) | (690) | (1,934) | 3,201 | 1,267 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | **20,037** | **2,025** | **22,062** | **3,602** | **25,664** | | |
| 11 | **NET OPERATING INCOME:** | **1,023** | **(1,161)** | **(138)** | **5,305** | **5,167** | | |
| 12 | **RATE BASE** | **44,963** | | **44,661** | | **44,661** | | A-1 (W) |
| 13 | **RATE OF RETURN** | **2.28%** | | **-0.31%** | | **11.57%** | | D-1 (W) |

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

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (INTERIM) | | | 1991 REQUIRED OPERATING INCOME (INTERIM) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES:** | | | | | | | |
| 2 Water Sales | 20,810 | 754 | 21,564 | 6,457 | 28,021 | 29.94% | B-4, B-3 (W) |
| 3 Other Revenues | 250 | 0 | 250 | 0 | 250 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 21,060 | 754 | 21,814 | 6,457 | 28,271 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 16,747 | (693) | 16,054 | 0 | 16,054 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 2,574 | 0 | 2,574 | 0 | 2,574 | | B-13 (W) |
| 7 Amortization | 327 | 0 | 327 | 0 | 327 | | B-18 (W) |
| 8 Taxes Other Than Income | 1,634 | 671 | 2,305 | 291 | 2,596 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (1,244) | 304 | (940) | 2,320 | 1,380 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 20,037 | 282 | 20,319 | 2,611 | 22,930 | | |
| 11 **NET OPERATING INCOME:** | 1,023 | 471 | 1,495 | 3,846 | 5,341 | | |
| 12 **RATE BASE** | 44,963 | | 44,320 | | 44,320 | | A-1 (W) |
| 13 **RATE OF RETURN** | 2.28% | | 3.37% | | 12.05% | | D-1 (W) |

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

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

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

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

| Line No. | (1) Description | (2) INTERIM 1991 | | (3) FINAL 1991 | | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | | | |
| 2 | Return on Equity (%) | 13.95% | (A) | 12.83% | | D-1 (W) | B-1 (W) |
| 3 | Rate of Return (%) | 12.05% | (B) | 11.57% | | D-1 (W) | - |
| | **REQUIRED REVENUE ADJUSTMENT:** | | | | | | |
| 4 | Rate Base | 44,320 | | 44,661 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 5,341 | | 5,167 | | - | - |
| 6 | Adjusted Income under Present Rates | 1,495 | | (138) | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 3,846 | | 5,305 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 6,166 | | 8,506 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 6,457 | | 8,907 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | *Revenue Increase before RAF (L9)* | 6,166 | | 8,506 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 2,320 | | 3,201 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 291 | | 401 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 3,846 | | 5,305 | | | B-1 (W) |

Notes:

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

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

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

**1991 INTERIM RATE OF RETURN CALCULATION:**

| Line No. | (1) Class of Captial | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 20 | Long-Term Debt | 52.00% | 11.16% | 5.80% |
| 21 | Customer Deposits | 1.05% | 7.67% | 0.08% |
| 22 | Deferred ITC | 1.78% | 11.61% | 0.21% |
| 23 | Preferred Stock | 2.46% | 0.00% | 0.00% |
| 24 | Total Equity | 45.12% | 13.95% | 6.29% |
| 25 | Adjustment for Gas | -2.41% | 13.95% | -0.34% |
| 26 | TOTAL | 100.00% | | 12.05% |

SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

Company: SSU / Lake / Venetian Village

FPSC

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

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

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

| Line No. | (1) Description | (2) PRESENT INCOME ADJUSTMENTS Interim | (3) Final | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. REVENUES:** | | | |
| 2 | 1. Difference between Booked & Annualized Revenues. | 754 | 864 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 754 | 864 | |
| 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. | (693) | (693) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 574 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 122 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 219 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (17) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 648 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 1,186 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (693) | 2,039 | |
| 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. | 34 | 39 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 638 | 638 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 671 | 676 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 304 | (690) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 304 | (690) | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 471 | (1,161) | |

## PRESENT WATER OPERATING REVENUES - 1991

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

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

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

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1991 REVENUES (PRESENT) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 | WATER SALES: | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | |
| 3 | 461.1 Metered - Residential | 21,177 | 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 | 21,177 | 387 | 21,564 |
| 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 | (367) | 0 | |
| 16 | SUBTOTAL OTHER WATER SALES | (367) | 367 | 0 |
| 17 | TOTAL WATER SALES | 20,810 | 754 | 21,564 |
| 18 | OTHER WATER REVENUES: | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 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 | 250 | 110 | 360 |
| 25 | GRAND TOTAL WATER OPERATING REVENUES (INTERIM) | 21,060 | 754 | 21,814 |
| 26 | GRAND TOTAL WATER OPERATING REVENUES (FINAL) | 21,060 | 864 | 21,924 |

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 / Venetian Village

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 TOTAL O&M (.1 - .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 | 7,388 | 534 | 7,922 | 3,711 | 186 | 3,897 | 922 | 144 | 1,065 | 2,755 | 205 | 2,960 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 2,345 | 331 | 2,676 | 1,083 | (351) | 732 | 264 | (74) | 190 | 998 | 756 | 1,754 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 1,114 | 5 | 1,118 | 1,066 | 0 | 1,066 | 0 | 4 | 4 | 47 | 1 | 48 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 1,607 | 78 | 1,685 | 1,370 | 50 | 1,420 | 9 | 15 | 24 | 228 | 13 | 241 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 222 | 9 | 231 | 0 | 0 | 0 | 0 | 0 | 0 | 222 | 9 | 231 |
| 11 | 633 Contractual Services - Legal | 90 | 5 | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 90 | 5 | 96 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,674 | 64 | 1,738 | 1,566 | 57 | 1,623 | 0 | 0 | 0 | 108 | 7 | 115 |
| 14 | 641 Rental of Building/Real Prop. | 43 | 21 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 21 | 64 |
| 15 | 642 Rental of Equipment | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 16 | 650 Transportation Expense | 468 | 24 | 492 | 466 | 17 | 483 | 1 | 6 | 7 | 1 | 1 | 2 |
| 17 | 656 Insurance - Vehicle | 131 | 22 | 153 | 0 | 0 | 0 | 0 | 0 | 0 | 131 | 22 | 153 |
| 18 | 657 Insurance - General Liability | 152 | 17 | 169 | 0 | 0 | 0 | 0 | 0 | 0 | 152 | 17 | 169 |
| 19 | 658 Insurance - Workman's Comp. | 3 | 255 | 258 | 0 | 129 | 129 | 0 | 33 | 33 | 3 | 93 | 96 |
| 20 | 659 Insurance - Other | 89 | 4 | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 89 | 4 | 93 |
| 21 | 660 Advertising Expense | 9 | 1 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 1 | 10 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 574 | 574 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 574 | 574 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 239 | 16 | 254 | 0 | 0 | 0 | 239 | 16 | 254 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 1,172 | 78 | 1,250 | 0 | 0 | 0 | 2 | 6 | 7 | 1,170 | 73 | 1,243 |
| 26 | TOTAL WATER O&M EXPENSES | 16,747 | 2,039 | 18,785 | 9,262 | 87 | 9,350 | 1,437 | 149 | 1,585 | 6,048 | 1,803 | 7,851 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 7,388 | 534 | 7,922 | 3,711 | 186 | 3,897 | 922 | 144 | 1,065 | 2,755 | 205 | 2,960 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 2,345 | 331 | 2,676 | 1,083 | (351) | 732 | 264 | (74) | 190 | 998 | 756 | 1,754 |
| 31 | TOTAL WATER LABOR COSTS | 9,733 | 865 | 10,598 | 4,794 | (166) | 4,629 | 1,186 | 70 | 1,255 | 3,753 | 961 | 4,714 |

0451

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

Company: SSU / Lake / Venetian Village

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

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

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

| Line No. | Account No. and Name | (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 | 7,388 | 0 | 7,388 | 3,711 | 0 | 3,711 | 922 | 0 | 922 | 2,755 | 0 | 2,755 |
| 2 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 | Employee Pensions & Benefits | 2,345 | (939) | 1,407 | 1,083 | (377) | 707 | 264 | (89) | 175 | 998 | (473) | 525 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 | Purchased Power | 1,114 | 0 | 1,114 | 1,066 | 0 | 1,066 | 0 | 0 | 0 | 47 | 0 | 47 |
| 6 | 616 | Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 | Materials and Supplies | 1,607 | 0 | 1,607 | 1,370 | 0 | 1,370 | 9 | 0 | 9 | 228 | 0 | 228 |
| 9 | 631 | Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 | Contractual Services - Acct. | 222 | 0 | 222 | 0 | 0 | 0 | 0 | 0 | 0 | 222 | 0 | 222 |
| 11 | 633 | Contractual Services - Legal | 90 | 0 | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 90 | 0 | 90 |
| 12 | 634 | Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 | Contractual Services - Other | 1,674 | 0 | 1,674 | 1,566 | 0 | 1,566 | 0 | 0 | 0 | 108 | 0 | 108 |
| 14 | 641 | Rental of Building/Real Prop. | 43 | 0 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 0 | 43 |
| 15 | 642 | Rental of Equipment | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 16 | 650 | Transportation Expense | 468 | 0 | 468 | 466 | 0 | 466 | 1 | 0 | 1 | 1 | 0 | 1 |
| 17 | 656 | Insurance - Vehicle | 131 | 0 | 131 | 0 | 0 | 0 | 0 | 0 | 0 | 131 | 0 | 131 |
| 18 | 657 | Insurance - General Liability | 152 | 0 | 152 | 0 | 0 | 0 | 0 | 0 | 0 | 152 | 0 | 152 |
| 19 | 658 | Insurance - Workman's Comp. | 3 | 245 | 248 | 0 | 125 | 125 | 0 | 31 | 31 | 3 | 90 | 93 |
| 20 | 659 | Insurance - Other | 89 | 0 | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 89 | 0 | 89 |
| 21 | 660 | Advertising Expense | 9 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 9 |
| 22 | 666 | Reg. Comm. Exp - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 | Bad Debt Expense | 239 | 0 | 239 | 0 | 0 | 0 | 239 | 0 | 239 | 0 | 0 | 0 |
| 25 | 675 | Miscellaneous Expenses | 1,172 | 0 | 1,172 | 0 | 0 | 0 | 2 | 0 | 2 | 1,170 | 0 | 1,170 |
| 26 | | TOTAL WATER O&M EXPENSES | 16,747 | (693) | 16,054 | 9,262 | (252) | 9,010 | 1,437 | (58) | 1,379 | 6,048 | (383) | 5,664 |
| 27 | | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 | Salaries & Wages - Employees | 7,388 | 0 | 7,388 | 3,711 | 0 | 3,711 | 922 | 0 | 922 | 2,755 | 0 | 2,755 |
| 29 | 603 | Salaries & Wages - Officers, Etc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 | Employee Pensions & Benefits | 2,345 | (939) | 1,407 | 1,083 | (377) | 707 | 264 | (89) | 175 | 998 | (473) | 525 |
| 31 | | TOTAL WATER LABOR COSTS | 9,733 | (939) | 8,795 | 4,794 | (377) | 4,418 | 1,186 | (89) | 1,097 | 3,753 | (473) | 3,280 |

0452

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

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

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

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

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 TOTAL O & M Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.1-8 Salaries & Wages - Employees | 529 | 1,268 | 640 | 680 | 405 | 563 | 660 | 358 | 362 | 723 | 704 | 495 | 7,388 | 0 | 7,388 | 534 | 7,922 |
| 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 | 227 | 384 | 212 | 201 | 131 | 173 | 199 | 119 | 120 | 216 | 211 | 154 | 2,345 | (939) | 1,407 | 331 | 2,676 |
| 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 | 105 | 91 | 98 | 99 | 94 | 88 | 92 | 83 | 92 | 93 | 92 | 87 | 1,114 | 0 | 1,114 | 5 | 1,118 |
| 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 | (88) | 701 | 74 | 110 | 81 | 30 | 232 | 164 | 23 | 145 | 98 | 35 | 1,607 | 0 | 1,607 | 78 | 1,685 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-8 Contractual Services - Acct. | 16 | 19 | 18 | 18 | 19 | 18 | 19 | 17 | 19 | 19 | 17 | 22 | 222 | 0 | 222 | 9 | 231 |
| 11 | 633.1-8 Contractual Services - Legal | 6 | 8 | 7 | 7 | 8 | 7 | 8 | 7 | 8 | 8 | 7 | 9 | 90 | 0 | 90 | 5 | 96 |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-8 Contractual Services - Other | 42 | 44 | 43 | 43 | 1,121 | 140 | 44 | 98 | 43 | 9 | 8 | 37 | 1,674 | 0 | 1,674 | 64 | 1,738 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 43 | 0 | 43 | 21 | 64 |
| 15 | 642.1-8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 16 | 650.1-8 Transportation Expense | 31 | 164 | 63 | 33 | 10 | 13 | 26 | 5 | 12 | 49 | 55 | 7 | 468 | 0 | 468 | 24 | 492 |
| 17 | 656.1-8 Insurance - Vehicle | 9 | 11 | 11 | 11 | 11 | 11 | 11 | 10 | 11 | 11 | 10 | 13 | 131 | 0 | 131 | 22 | 153 |
| 18 | 657.1-8 Insurance - General Liability | 11 | 13 | 12 | 12 | 13 | 13 | 13 | 12 | 13 | 13 | 11 | 15 | 152 | 0 | 152 | 17 | 169 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 245 | 248 | 255 | 258 |
| 20 | 659.1-8 Insurance - Other | 6 | 8 | 7 | 7 | 8 | 7 | 8 | 7 | 8 | 8 | 7 | 9 | 89 | 0 | 89 | 4 | 93 |
| 21 | 660.1-8 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 | 1 | 10 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 574 | 574 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 13 | 19 | 24 | 19 | 21 | 16 | 19 | 20 | 17 | 20 | 23 | 28 | 239 | 0 | 239 | 16 | 254 |
| 25 | 675.1-8 Miscellaneous Expenses | 84 | 100 | 94 | 96 | 99 | 97 | 102 | 92 | 99 | 102 | 88 | 118 | 1,172 | 0 | 1,172 | 78 | 1,250 |
| 26 | TOTAL WATER O&M EXPENSES | 996 | 2,834 | 1,308 | 1,342 | 2,025 | 1,181 | 1,438 | 999 | 830 | 1,422 | 1,335 | 1,035 | 16,747 | (693) | 16,054 | 2,039 | 18,785 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-8 Salaries & Wages - Employees | 7,388 | 534 | 7,922 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 2,345 | 331 | 2,676 |
| 31 | TOTAL WATER LABOR COSTS | 9,733 | 865 | 10,598 |

0453

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

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

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

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

| 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 | 280 | 958 | 326 | 381 | 93 | 272 | 349 | 63 | 66 | 406 | 409 | 109 | 3,711 | 0 | 3,711 | 186 | 3,897 |
| 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 | 141 | 277 | 105 | 98 | 24 | 73 | 91 | 18 | 17 | 106 | 110 | 22 | 1,083 | (377) | 707 | (351) | 732 |
| 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 | 101 | 87 | 94 | 95 | 90 | 84 | 88 | 79 | 88 | 89 | 88 | 82 | 1,066 | 0 | 1,066 | 0 | 1,066 |
| 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 | (105) | 681 | 55 | 91 | 61 | 10 | 212 | 146 | 4 | 124 | 80 | 11 | 1,370 | 0 | 1,370 | 50 | 1,420 |
| 9 | 631.1-6 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-6 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-6 Contractual Services - Other | 34 | 34 | 34 | 34 | 1,112 | 131 | 34 | 90 | 34 | 0 | 0 | 26 | 1,566 | 0 | 1,566 | 57 | 1,623 |
| 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 | 31 | 164 | 63 | 33 | 10 | 13 | 26 | 5 | 11 | 49 | 55 | 6 | 466 | 0 | 466 | 17 | 483 |
| 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 | 125 | 125 | 129 | 129 |
| 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 | 483 | 2,202 | 678 | 733 | 1,390 | 582 | 800 | 401 | 220 | 774 | 743 | 256 | 9,262 | (252) | 9,010 | 87 | 9,350 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 3,711 | 186 | 3,897 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 1,083 | (351) | 732 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 4,794 | (166) | 4,629 |

0454

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

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

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

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

| Line No. | 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 | 50 | 75 | 92 | 74 | 79 | 63 | 72 | 79 | 64 | 77 | 87 | 108 | 922 | 0 | 922 | 144 | 1,065 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 14 | 21 | 26 | 21 | 23 | 18 | 21 | 23 | 18 | 22 | 25 | 31 | 264 | (89) | 175 | (74) | 190 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 | 15 | 24 |
| 9 | 631.7 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 6 | 7 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 31 | 33 | 33 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 13 | 19 | 24 | 19 | 21 | 16 | 19 | 20 | 17 | 20 | 23 | 28 | 239 | 0 | 239 | 16 | 254 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 6 | 7 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 79 | 117 | 144 | 116 | 124 | 99 | 113 | 123 | 100 | 120 | 136 | 168 | 1,437 | (58) | 1,379 | 149 | 1,585 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 922 | 144 | 1,065 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 264 | (74) | 190 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 1,186 | 70 | 1,255 |

0455

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

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

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

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

| Line No. | 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 | 198 | 235 | 222 | 225 | 233 | 228 | 240 | 216 | 233 | 241 | 208 | 278 | 2,755 | 0 | 2,755 | 205 | 2,960 |
| 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 | 72 | 85 | 80 | 81 | 84 | 83 | 87 | 78 | 84 | 87 | 75 | 101 | 998 | (473) | 525 | 756 | 1,754 |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 Purchased Power | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 47 | 0 | 47 | 1 | 48 |
| 6 | 616.8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 Materials and Supplies | 16 | 19 | 18 | 19 | 19 | 19 | 20 | 18 | 19 | 20 | 17 | 23 | 228 | 0 | 228 | 13 | 241 |
| 9 | 631.8 *Contractual Services - Engr.* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 16 | 19 | 18 | 18 | 19 | 18 | 19 | 17 | 19 | 19 | 17 | 22 | 222 | 0 | 222 | 9 | 231 |
| 11 | 633.8 Contractual Services - Legal | 6 | 8 | 7 | 7 | 8 | 7 | 8 | 7 | 8 | 8 | 7 | 9 | 90 | 0 | 90 | 5 | 96 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 8 | 11 | 108 | 0 | 108 | 7 | 115 |
| 14 | 641.8 Rental of Building/Real Prop. | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 43 | 0 | 43 | 21 | 64 |
| 15 | 642.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 2 |
| 17 | 656.8 Insurance - Vehicle | 9 | 11 | 11 | 11 | 11 | 11 | 11 | 10 | 11 | 11 | 10 | 13 | 131 | 0 | 131 | 22 | 153 |
| 18 | 657.8 Insurance - General Liability | 11 | 13 | 12 | 12 | 13 | 13 | 13 | 12 | 13 | 13 | 11 | 15 | 152 | 0 | 152 | 17 | 169 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 90 | 93 | 93 | 96 |
| 20 | 659.8 Insurance - Other | 6 | 8 | 7 | 7 | 8 | 7 | 8 | 7 | 8 | 8 | 7 | 9 | 89 | 0 | 89 | 4 | 93 |
| 21 | 660.8 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 | 1 | 10 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 574 | 574 |
| 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 | 84 | 100 | 94 | 95 | 99 | 97 | 102 | 92 | 99 | 102 | 88 | 118 | 1,170 | 0 | 1,170 | 73 | 1,243 |
| 26 | **TOTAL WATER A&G EXPENSES** | 435 | 515 | 487 | 493 | 511 | 500 | 526 | 475 | 510 | 528 | 456 | 611 | 6,048 | (383) | 5,664 | 1,803 | 7,851 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 2,755 | 205 | 2,960 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 998 | 756 | 1,754 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 3,753 | 961 | 4,714 |

0456

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

Company: SSU / Lake / Venetian Village

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the 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 | 7,388 | 0 | 7,388 | 7,388 | 0 | 0 | 67 | 107 | (17) | 7,545 | 377 | 0 | 534 | 7,922 |
| 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 | 2,345 | (939) | 1,407 | 2,345 | (939) | 0 | 18 | 14 | 0 | 1,438 | 52 | 1,186 | 331 | 2,676 |
| 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 | 1,114 | 0 | 1,114 | 1,114 | 0 | 0 | 1 | 4 | 0 | 1,118 | 0 | 0 | 5 | 1,118 |
| 6 616.1-8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 618.1-8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 620.1-8 Materials and Supplies | 1,607 | 0 | 1,607 | 1,607 | 0 | 0 | 3 | 16 | 0 | 1,626 | 59 | 0 | 78 | 1,685 |
| 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. | 222 | 0 | 222 | 222 | 0 | 0 | 1 | 0 | 0 | 223 | 8 | 0 | 9 | 231 |
| 11 633.1-8 Contractual Services - Legal | 90 | 0 | 90 | 90 | 0 | 0 | 2 | 0 | 0 | 92 | 3 | 0 | 5 | 96 |
| 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 | 1,674 | 0 | 1,674 | 1,674 | 0 | 0 | 3 | 0 | 0 | 1,677 | 61 | 0 | 64 | 1,738 |
| 14 641.1-8 Rental of Building/Real Prop. | 43 | 0 | 43 | 43 | 0 | 0 | 0 | 19 | 0 | 62 | 2 | 0 | 21 | 64 |
| 15 642.1-8 Rental of Equipment | 2 | 0 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 |
| 16 650.1-8 Transportation Expense | 468 | 0 | 468 | 468 | 0 | 0 | 1 | 6 | 0 | 475 | 17 | 0 | 24 | 492 |
| 17 656.1-8 Insurance - Vehicle | 131 | 0 | 131 | 131 | 0 | 0 | 3 | 13 | 0 | 147 | 5 | 0 | 22 | 153 |
| 18 657.1-8 Insurance - General Liability | 152 | 0 | 152 | 152 | 0 | 0 | 3 | 8 | 0 | 163 | 6 | 0 | 17 | 169 |
| 19 658.1-8 Insurance - Workman's Comp. | 3 | 245 | 248 | 3 | 245 | 0 | 0 | 1 | 0 | 249 | 9 | 0 | 255 | 258 |
| 20 659.1-8 Insurance - Other | 89 | 0 | 89 | 89 | 0 | 0 | 0 | 0 | 0 | 89 | 3 | 0 | 4 | 93 |
| 21 660.1-8 Advertising Expense | 9 | 0 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 | 1 | 10 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort | 0 | 0 | 0 | 0 | 0 | 574 | 0 | 0 | 0 | 574 | 0 | 0 | 574 | 574 |
| 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 | 239 | 0 | 239 | 239 | 0 | 0 | 0 | 16 | 0 | 254 | 0 | 0 | 16 | 254 |
| 25 675.1-8 Miscellaneous Expenses | 1,172 | 0 | 1,172 | 1,172 | 0 | 0 | 19 | 16 | 0 | 1,206 | 44 | 0 | 78 | 1,250 |
| 26 TOTAL WATER O&M EXPENSES | 16,747 | (693) | 16,054 | 16,747 | (693) | 574 | 122 | 219 | (17) | 16,952 | 648 | 1,186 | 2,039 | 18,785 |

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.

0457

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

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

**Company: SSU / Lake / Venetian Village**

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

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

FPSC
Schedule: B-5 (W)
Page 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 | 3,711 | | 3,711 | 3,711 | | | | | | 3,711 | 186 | | 186 | 3,897 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 1,083 | (377) | 707 | 1,083 | (377) | | | | | 707 | 26 | | (351) | 732 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 1,066 | | 1,066 | 1,066 | | | | | | 1,066 | | | 0 | 1,066 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 8 620.1-6 Materials and Supplies | 1,370 | | 1,370 | 1,370 | | | | | | 1,370 | 50 | | 50 | 1,420 |
| 9 631.1-6 Contractual Services - Engr. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 10 632.1-6 Contractual Services - Acct | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 11 633.1-6 Contractual Services - Legal | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 12 634.1-6 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 13 635.1-6 Contractual Services - Other | 1,566 | | 1,566 | 1,566 | | | | | | 1,566 | 57 | | 57 | 1,623 |
| 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 | 466 | | 466 | 466 | | | | | | 466 | 17 | | 17 | 483 |
| 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 | 125 | 125 | 0 | 125 | | | | | 125 | 5 | | 129 | 129 |
| 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 | 9,262 | (252) | 9,010 | 9,262 | (252) | 0 | 0 | 0 | 0 | 9,010 | 339 | 0 | 87 | 9,350 |

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.

0458

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

**Company: SSU / Lake / Venetian Village**

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| Line No. | Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUO | 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 | 922 | | 922 | 922 | | | | 102 | (9) | 1,015 | 51 | | 144 | 1,065 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 264 | (89) | 175 | 264 | (89) | | | 8 | | 183 | 7 | | (74) | 190 |
| 4 | 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 | 615.7 Purchased Power | 0 | | 0 | 0 | | | | 4 | | 4 | | | 4 | 4 |
| 6 | 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 9 | | 9 | 9 | | | | 14 | | 23 | 1 | | 15 | 24 |
| 9 | 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 16 | 650.7 Transportation Expense | 1 | | 1 | 1 | | | | 6 | | 7 | 0 | | 6 | 7 |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | 31 | 31 | 0 | 31 | | | 1 | | 32 | 1 | | 33 | 33 |
| 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 | 239 | | 239 | 239 | | | | 16 | | 254 | | | 16 | 254 |
| 25 | 675.7 Miscellaneous Expenses | 2 | | 2 | 2 | | | | 5 | | 7 | 0 | | 6 | 7 |
| 26 | TOTAL WATER CUST ACCT EXPENSES | 1,437 | (58) | 1,379 | 1,437 | (58) | 0 | 0 | 155 | (9) | 1,525 | 60 | 0 | 149 | 1,585 |

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

0459

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

**Company: SSU / Lake / Venetian Village**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | 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 | 2,755 | | 2,755 | 2,755 | | | 67 | 5 | (8) | 2,819 | 141 | | 205 | 2,960 |
| 2 603.8 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 998 | (473) | 525 | 998 | (473) | | 18 | 6 | | 548 | 20 | 1,186 | 756 | 1,754 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 47 | | 47 | 47 | | | 1 | 0 | | 48 | | | 1 | 48 |
| 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 | 228 | | 228 | 228 | | | 3 | 2 | | 233 | 8 | | 13 | 241 |
| 9 631.8 Contractual Services - Engr. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.8 Contractual Services - Acct. | 222 | | 222 | 222 | | | 1 | 0 | | 223 | 8 | | 9 | 231 |
| 11 633.8 Contractual Services - Legal | 90 | | 90 | 90 | | | 2 | 0 | | 92 | 3 | | 5 | 96 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 108 | | 108 | 108 | | | 3 | 0 | | 111 | 4 | | 7 | 115 |
| 14 641.8 Rental of Building/Real Prop. | 43 | | 43 | 43 | | | 0 | 19 | | 62 | 2 | | 21 | 64 |
| 15 642.8 Rental of Equipment | 2 | | 2 | 2 | | | 0 | 0 | | 2 | 0 | | 0 | 2 |
| 16 650.8 Transportation Expense | 1 | | 1 | 1 | | | 1 | 0 | | 2 | 0 | | 1 | 2 |
| 17 656.8 Insurance - Vehicle | 131 | | 131 | 131 | | | 3 | 13 | | 147 | 5 | | 22 | 153 |
| 18 657.8 Insurance - General Liability | 152 | | 152 | 152 | | | 3 | 8 | | 163 | 6 | | 17 | 169 |
| 19 658.8 Insurance - Workman's Comp | 3 | 90 | 93 | 3 | 90 | | 0 | 0 | | 93 | 3 | | 93 | 96 |
| 20 659.8 Insurance - Other | 89 | | 89 | 89 | | | 0 | 0 | | 89 | 3 | | 4 | 93 |
| 21 660.8 Advertising Expense | 9 | | 9 | 9 | | | 0 | 0 | | 10 | 0 | | 1 | 10 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 574 | 0 | 0 | | 574 | | | 574 | 574 |
| 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 | 1,170 | | 1,170 | 1,170 | | | 19 | 10 | | 1,199 | 44 | | 73 | 1,243 |
| 26 TOTAL WATER A&G EXPENSES | 6,048 | (383) | 5,664 | 6,048 | (383) | 574 | 122 | 83 | (8) | 6,416 | 249 | 1,186 | 1,803 | 7,851 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workmen's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,369 = 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.

0460

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

Company: SSU / Lake / Venetian Village

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-8 Salaries & Wages - Employees | 3,427 | | 7,388 | 3,961 | 115.58% | 5,649 | 1,739 | 30.77% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 133 | | 0 | (133) | -100.00% | 219 | (219) | -100.00% |
| 3 | 604.1-8 Employee Pensions & Benefits | 226 | | 1,407 | 1,179 | 516.95% | 376 | 1,031 | 274.26% |
| 4 | 610.1-8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-8 Purchased Power | 1,069 | | 1,114 | 45 | 4.18% | 1,762 | (649) | -36.81% |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-8 Chemicals | 54 | | 0 | (54) | -100.00% | 89 | (89) | -100.00% |
| 8 | 620.1-8 Materials and Supplies | 96 | | 1,607 | 1,511 | 1573.90% | 158 | 1,449 | 915.42% |
| 9 | 631.1-8 Contractual Services - Engr. | 20 | | 0 | (20) | -97.75% | 33 | (33) | -98.63% |
| 10 | 632.1-8 Contractual Services - Acct. | 175 | | 222 | 47 | 26.60% | 288 | (67) | -23.20% |
| 11 | 633.1-8 Contractual Services - Legal | 36 | | 90 | 54 | 150.23% | 59 | 31 | 51.79% |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 54 | | 0 | (54) | -100.00% | 89 | (89) | -100.00% |
| 13 | 635.1-8 Contractual Services - Other | 35 | | 1,674 | 1,639 | 4681.57% | 58 | 1,616 | 2800.59% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 135 | | 43 | (92) | -68.19% | 223 | (180) | -80.70% |
| 15 | 642.1-8 Rental of Equipment | 70 | | 2 | (68) | -97.67% | 115 | (114) | -98.59% |
| 16 | 650.1-8 Transportation Expense | 186 | | 468 | 282 | 151.85% | 307 | 162 | 52.77% |
| 17 | 656.1-8 Insurance - Vehicle | 357 | | 131 | (226) | -63.40% | 589 | (458) | -77.80% |
| 18 | 657.1-8 Insurance - General Liability | 217 | | 152 | (65) | -29.93% | 358 | (206) | -57.49% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 130 | | 248 | 118 | 90.95% | 214 | 34 | 15.83% |
| 20 | 659.1-8 Insurance - Other | 129 | | 89 | (40) | -30.98% | 213 | (124) | -58.13% |
| 21 | 660.1-8 Advertising Expense | 11 | | 9 | (2) | -14.66% | 18 | (9) | -48.23% |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 192 | | 0 | (192) | -100.00% | 317 | (317) | -100.00% |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.1-8 Bad Debt Expense | 91 | | 239 | 148 | 162.36% | 150 | 89 | 59.15% |
| 25 | 675.1-8 Miscellaneous Expenses | 1,109 | | 1,172 | 63 | 5.67% | 1,828 | (656) | -35.90% |
| 26 | **TOTAL WATER O&M EXPENSES** | **7,954** | | **16,054** | **8,100** | **101.83%** | **13,112** | **2,942** | **22.43%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **7,762** | | **16,054** | **8,292** | **106.82%** | **12,796** | **3,258** | **20.29%** |
| 28 | **Average ERC's** | **98** | | **130** | **32** | **32.65%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | Compounded Multiplier = | | **64.85%** | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Lake / Venetian Village

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

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

FPSC

Schedule: B-7 (W)
Page 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 | 1,832 | | 3,711 | 1,879 | 102.57% | 3,020 | 691 | 22.88% |
| 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 | | 707 | 707 | N.A. | 0 | 707 | N.A. |
| 4 | 610.1-6 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 1,010 | | 1,066 | 56 | 5.56% | 1,665 | (599) | -35.97% |
| 6 | 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 54 | | 0 | (54) | -100.00% | 89 | (89) | -100.00% |
| 8 | 620.1-6 Materials and Supplies | 96 | | 1,370 | 1,274 | 1327.21% | 158 | 1,212 | 765.77% |
| 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 | | 1,566 | 1,566 | N.A. | 0 | 1,566 | N.A. |
| 14 | 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.1-6 Rental of Equipment | 9 | | 0 | (9) | -100.00% | 15 | (15) | -100.00% |
| 16 | 650.1-6 Transportation Expense | 170 | | 466 | 296 | 174.04% | 280 | 186 | 66.24% |
| 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 | | 125 | 125 | N.A. | 0 | 125 | N.A. |
| 20 | 659.1-6 Insurance - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.1-6 Advertising Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.1-6 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.1-6 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.1-6 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.1-6 Miscellaneous Expenses | 9 | | 0 | (9) | -100.00% | 15 | (15) | -100.00% |
| 26 | **TOTAL WATER O&M EXPENSES** | **3,180** | | **9,010** | **5,830** | **183.35%** | **5,242** | **3,768** | **71.88%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **3,180** | | **9,010** | **5,830** | **183.35%** | **5,242** | **3,768** | **41.82%** |
| 28 | **Average ERC's** | **98** | | **130** | **32** | **32.65%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **64.65%** | | | |

Notes:

(a) *Detailed O & M expense data from this systems' last rate case, Order No. 17168,* was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Lake / Venetian Village

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 679 | | 922 | 243 | 35.74% | 1,119 | (198) | -17.66% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 175 | 175 | N.A. | 0 | 175 | N.A. |
| 4 | 610.7 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.7 Purchased Power | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 6 | 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.7 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.7 Materials and Supplies | 0 | | 9 | 9 | N.A. | 0 | 9 | N.A. |
| 9 | 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.7 Contractual Services - Legal | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | 7 | | 1 | (6) | -79.63% | 12 | (10) | -87.64% |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | | 31 | 31 | N.A. | 0 | 31 | N.A. |
| 20 | 659.7 Insurance - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.7 Advertising Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.7 Bad Debt Expense | 91 | | 239 | 148 | 162.36% | 150 | 89 | 59.15% |
| 25 | 675.7 Miscellaneous Expenses | 5 | | 2 | (3) | -65.75% | 8 | (7) | -79.22% |
| 26 | **TOTAL WATER O&M EXPENSES** | **782** | | **1,379** | **597** | **76.33%** | **1,289** | **90** | **6.96%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **782** | | **1,379** | **597** | **76.33%** | **1,289** | **90** | **6.51%** |
| 28 | **Average ERC's** | **98** | | **130** | **32** | **32.65%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **64.85%** | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

Company: SSU / Lake / Venetian Village

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

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

FPSC

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

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 Salaries & Wages - Employees | 916 | | 2,755 | 1,839 | 200.79% | 1,510 | 1,245 | 82.46% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 133 | | 0 | (133) | -100.00% | 219 | (219) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 226 | | 525 | 297 | 130.08% | 376 | 149 | 39.57% |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 59 | | 47 | (12) | -19.70% | 97 | (50) | -51.29% |
| 6 | 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.8 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.8 Materials and Supplies | 0 | | 228 | 228 | N.A. | 0 | 228 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | 20 | | 0 | (20) | -97.75% | 33 | (33) | -98.63% |
| 10 | 632.8 Contractual Services - Acct. | 175 | | 222 | 47 | 26.60% | 288 | (67) | -23.20% |
| 11 | 633.8 Contractual Services - Legal | 36 | | 90 | 54 | 150.23% | 59 | 31 | 51.79% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 54 | | 0 | (54) | -100.00% | 89 | (89) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 35 | | 108 | 73 | 207.26% | 58 | 50 | 86.39% |
| 14 | 641.8 Rental of Building/Real Prop. | 135 | | 43 | (92) | -68.19% | 223 | (180) | -80.70% |
| 15 | 642.8 Rental of Equipment | 61 | | 2 | (59) | -97.33% | 101 | (99) | -98.38% |
| 16 | 650.8 Transportation Expense | 9 | | 1 | (8) | -87.25% | 15 | (14) | -92.26% |
| 17 | 656.8 Insurance - Vehicle | 357 | | 131 | (226) | -63.40% | 589 | (458) | -77.80% |
| 18 | 657.8 Insurance - General Liability | 217 | | 152 | (65) | -29.93% | 358 | (206) | -57.49% |
| 19 | 658.8 Insurance - Workman's Comp. | 130 | | 93 | (37) | -28.79% | 214 | (122) | -56.80% |
| 20 | 659.8 Insurance - Other | 129 | | 89 | (40) | -30.98% | 213 | (124) | -58.13% |
| 21 | 660.8 Advertising Expense | 11 | | 9 | (2) | -14.66% | 18 | (9) | -48.23% |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 192 | | 0 | (192) | -100.00% | 317 | (317) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.8 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 1,085 | | 1,170 | 75 | 6.86% | 1,805 | (635) | -35.18% |
| 26 | **TOTAL WATER O&M EXPENSES** | **3,992** | | **5,664** | **1,672** | **41.89%** | **6,581** | **(916)** | **-13.93%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **3,800** | | **5,664** | **1,864** | **49.06%** | **6,264** | **(600)** | **-10.59%** |
| 28 | **Average ERC's** | **98** | | **130** | **32** | **32.65%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **64.85%** | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

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

Explanation: Provide explanation of deviation from previous page.

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

| Line No. | Account No. and Name | O&M GUIDELINE DEVIATION Amount | % | Explanation |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| 1 | 601.1-S Salaries & Wages - Employees | 1,739 | 30.77% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (219) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 1,031 | 274.26% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (649) | -36.81% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | (89) | -100.00% | |
| 8 | 620.1-S Materials and Supplies | 1,449 | 915.42% | |
| 9 | 631.1-S Contractual Services - Engr. | (33) | -98.63% | |
| 10 | 632.1-S Contractual Services - Acct. | (67) | -23.20% | |
| 11 | 633.1-S Contractual Services - Legal | 31 | 51.79% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (89) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 1,616 | 2800.59% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (180) | -80.70% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | (114) | -98.59% | |
| 16 | 650.1-S Transportation Expense | 162 | 52.77% | |
| 17 | 656.1-S Insurance - Vehicle | (458) | -77.80% | |
| 18 | 657.1-S Insurance - General Liability | (206) | -57.49% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 34 | 15.83% | |
| 20 | 659.1-S Insurance - Other | (124) | -58.13% | |
| 21 | 660.1-S Advertising Expense | (9) | -48.23% | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (317) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 89 | 59.15% | |
| 25 | 675.1-S Miscellaneous Expenses | (656) | -35.90% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 2,942 | 22.43% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

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

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

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

## ANALYSIS OF RATE CASE EXPENSE - 1991

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

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

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant, or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges By Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | Cronin, Jackson, Nixon, & Wilson | Robert C. Nixon | $25 - 120 | $134,241 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 5 | Sheahen, Rowlson, & Messina | John Sheahen | 25 - 90 | 251,619 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 9 | Management & Regulatory Consultants | Frank Seidman | 25 - 85 | 106,818 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 13 | Millan & Swain | Debbie Swain | 27.5 - 95 | 278,919 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 17 | Hartman & Associates | Gerald Hartman<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $2,298 |
| 50 | Total Projected Rate Case Expense | 1,772,200 | 2,298 |
| 52 | **Annual Amortization Over 4 Years** | **$443,050** | **$574** |
| 55 | Method of Allocation Between Systems: | | |
| 56 | Average Number of Customers | 101,044 | 131 |
| 57 | % of Total | 100% | 0.1296% |
| 59 | (A detailed allocation schedule is | | |
| 60 | contained in Volume I of the MFR's) | | |

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

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

**Company: SSU / Lake / Venetian Village**

**FPSC**

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

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

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

| (1) | (2) | (3) | (4) |
|---|---|---|---|

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

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

## ALLOCATION OF EXPENSES - 1991

Company: SSU / Lake / Venetian Village

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

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

FPSC

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

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

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

**A-SCHEDULES (RATE BASE):**

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

**B-SCHEDULES (INCOME STATEMENT):**

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

## NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Venetian Village

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

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

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

| 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 | 422 | 40 | 2.50% | 11 | 0 | 11 |
| 4 | 339.1 Other Plant & Misc. | 260 | 25 | 4.00% | 10 | 0 | 10 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 27 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 2,153 | 33 | 3.03% | 65 | 0 | 65 |
| 8 | 305.2 Collect. & Impound. | 785 | 50 | 2.00% | 16 | 0 | 16 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 102 | 30 | 3.33% | 3 | 0 | 3 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 24 | 35 | 2.86% | 1 | 0 | 1 |
| 13 | 310.2 Power Generation Eq. | 19,746 | 20 | 5.00% | 987 | 0 | 987 |
| 14 | 311.2 Pumping Equipment | 8,465 | 20 | 5.00% | 423 | 0 | 423 |
| 15 | 339.2 Other Plant & Misc. | (11) | 25 | 4.00% | (0) | 0 | (0) |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 1,753 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 3,032 | 33 | 3.03% | 92 | 0 | 92 |
| 19 | 320.3 Water Treatment Eq. | 3,907 | 22 | 4.55% | 178 | 0 | 178 |
| 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 | 7,212 | 37 | 2.70% | 195 | 0 | 195 |
| 25 | 331.4 Transm. & Distribution | 2,973 | 43 | 2.33% | 69 | 0 | 69 |
| 26 | 333.4 Services | 10,775 | 40 | 2.50% | 269 | 0 | 269 |
| 27 | 334.4 Meters & Meter Insallation | 7,578 | 20 | 5.00% | 379 | 0 | 379 |
| 28 | 335.4 Hydrants | 57 | 45 | 2.22% | 1 | 0 | 1 |
| 29 | 339.4 Other Plant & Misc. | 149 | 25 | 4.00% | 6 | 0 | 6 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 688 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 3,417 | 40 | 2.50% | 85 | 0 | 85 |
| 33 | 340.5 Office Furniture & Equipment | 1,753 | 15 | 6.67% | 117 | 0 | 117 |
| 34 | 340.51 Computer Equipment | 2,708 | 6 | 16.67% | 451 | 0 | 451 |
| 35 | 341.5 Transportation Equipment | 2,328 | 6 | 16.67% | 388 | 0 | 388 |
| 36 | 342.5 Stores Equipment | 19 | 18 | 5.56% | 1 | 0 | 1 |
| 37 | 343.5 Tools, Shop & Garage | 882 | 16 | 6.25% | 55 | 0 | 55 |
| 38 | 344.5 Laboratory Equipment | 195 | 15 | 6.67% | 13 | 0 | 13 |
| 39 | 345.5 Power Operated Equipment | 1,150 | 12 | 8.33% | 96 | 0 | 96 |
| 40 | 346.5 Communication Equipment | 363 | 10 | 10.00% | 36 | 0 | 36 |
| 41 | 347.5 Miscellaneous Equipment | 123 | 15 | 6.67% | 8 | 0 | 8 |
| 42 | 348.5 Other Tangible Plant | 96 | 10 | 10.00% | 10 | 0 | 10 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 682 | | 3.07% | 21 | 0 | 21 |
| 45 | **SUPPLY & PUMPING** | 31,291 | | 4.78% | 1,495 | 0 | 1,495 |
| 46 | **WATER TREATMENT PLANT** | 8,692 | | 3.10% | 269 | 0 | 269 |
| 47 | **TRANSM. & DISTRIBUTION** | 28,747 | | 3.20% | 920 | 0 | 920 |
| 48 | **GENERAL PLANT** | 13,724 | | 9.19% | 1,261 | 0 | 1,261 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 83,136 | | 4.77% | 3,966 | 0 | 3,966 |
| 52 | **AMORTIZATION OF CIAC** | | | | (1,128) | 0 | (1,128) |
| 53 | **NON-USED AND USEFUL** | | | | (265) | 0 | (265) |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 2,574 | 0 | 2,574 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Venetian Village

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | | | 1991 CIAC AMORTIZATION EXPENSE | | |
| Line No. WATER CIAC Classifications | 1991 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | 1991 CIAC Amortization Expense Per Books | Adjustment | Adjusted CIAC Amort. |
| 1 Plant Capacity Fees | 0 | 4.31% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 30,942 | 2.40% | 743 | 0 | 743 |
| 3 Meter Installation Fees | 7,688 | 5.00% | 384 | 0 | 384 |
| 4 Contributed Lines | 0 | 2.40% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 0 | 4.01% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 **TOTAL WATER CIAC AMORT. EXPENSE** | 38,630 | | 1,128 | 0 | 1,128 |

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 / Venetian Village

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

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

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

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant | (3) Average Adjusted Dep. Exp. | (4) Composite Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 2,153 | 65 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 785 | 16 | 2.00% |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 102 | 3 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 24 | 1 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 19,746 | 987 | 5.00% |
| 9 | 311.2 Pumping Equipment | 8,465 | 423 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (11) | (0) | 4.00% |
| 11 | 304.3 Structures & Improvements | 3,032 | 92 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 3,907 | 178 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 7,212 | 195 | 2.70% |
| 15 | **COMPOSITE RATE** | 45,415 | 1,960 | **4.31%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 1 | 0 | 3.03% |
| 18 | 331.4 Transm. & Distribution | 2,973 | 69 | 2.33% |
| 19 | 335.4 Hydrants | 57 | 1 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 149 | 6 | 4.00% |
| 21 | **COMPOSITE RATE** | 3,180 | 76 | **2.40%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 7,578 | 379 | 5.00% |
| 24 | **COMPOSITE RATE** | 7,578 | 379 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 10,775 | 269 | 2.50% |
| 27 | **COMPOSITE RATE** | 10,775 | 269 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 45,415 | 1,960 | 4.31% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 3,180 | 76 | 2.40% |
| 31 | Meter Installation Fees (Line 24) | 7,578 | 379 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 10,775 | 269 | 2.50% |
| 33 | **COMPOSITE RATE** | 66,948 | 2,684 | 4.01% |

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

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

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE | | | 1991 NON-USED & USEFUL DEPRECIATION EXPENSE | |
| Line No. Account No. and Name | Adjusted Depr. Exp. | Remove Amortization of CIAC | Depreciation on Invested Plant | % | Amount |
| 1 **INTANGIBLE PLANT** | | | | | |
| 2 301.1 Organization | 0 | 0 | 0 | 0.00% | 0 |
| 3 302.1 Franchises | 11 | 0 | 11 | 0.00% | 0 |
| 4 339.1 Other Plant & Misc. | 10 | 0 | 10 | 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 | 65 | 0 | 65 | 39.00% | 25 |
| 8 305.2 Collect. & Impound. | 16 | 0 | 16 | 39.00% | 6 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0.00% | 0 |
| 10 307.2 Wells & Springs | 3 | 0 | 3 | 39.00% | 1 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0.00% | 0 |
| 12 309.2 Supply Mains | 1 | 0 | 1 | 39.00% | 0 |
| 13 310.2 Power Generation Eq. | 987 | 0 | 987 | 0.00% | 0 |
| 14 311.2 Pumping Equipment | 423 | 0 | 423 | 39.00% | 165 |
| 15 339.2 Other Plant & Misc. | (0) | 0 | (0) | 0.00% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 18 304.3 Structures & Improvements | 92 | 0 | 92 | 0.00% | 0 |
| 19 320.3 Water Treatment Eq. | 178 | 0 | 178 | 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 | 195 | 0 | 195 | 34.00% | 66 |
| 25 331.4 Transm. & Distribution | 69 | 0 | 69 | 0.00% | 0 |
| 26 333.4 Services | 269 | 0 | 269 | 0.00% | 0 |
| 27 334.4 Meters & Meter Installation | 379 | 0 | 379 | 0.00% | 0 |
| 28 335.4 Hydrants | 1 | 0 | 1 | 0.00% | 0 |
| 29 339.4 Other Plant & Misc. | 6 | 0 | 6 | 0.00% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 304.5 Structures & Improvements | 85 | 0 | 85 | 0.00% | 0 |
| 33 340.5 Office Furniture & Equipment | 117 | 0 | 117 | 0.00% | 0 |
| 34 340.51 Computer Equipment | 451 | 0 | 451 | 0.00% | 0 |
| 35 341.5 Transportation Equipment | 388 | 0 | 388 | 0.00% | 0 |
| 36 342.5 Stores Equipment | 1 | 0 | 1 | 0.00% | 0 |
| 37 343.5 Tools, Shop & Garage | 55 | 0 | 55 | 0.00% | 0 |
| 38 344.5 Laboratory Equipment | 13 | 0 | 13 | 0.00% | 0 |
| 39 345.5 Power Operated Equipment | 96 | 0 | 96 | 0.00% | 0 |
| 40 346.5 Communication Equipment | 36 | 0 | 36 | 0.00% | 0 |
| 41 347.5 Miscellaneous Equipment | 8 | 0 | 8 | 0.00% | 0 |
| 42 348.5 Other Tangible Plant | 10 | 0 | 10 | 0.00% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 21 | 0 | 21 | | 0 |
| 45 **SUPPLY & PUMPING** | 1,495 | 0 | 1,495 | | 196 |
| 46 **WATER TREATMENT PLANT** | 269 | 0 | 269 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 920 | 0 | 920 | | 66 |
| 48 **GENERAL PLANT** | 1,261 | 0 | 1,261 | | 0 |
| 49 | | | | | |
| 51 **TOTAL** | 3,966 | 0 | 3,966 | | 265 |
| 52 **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | 6.67% | |

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

**Present Income - Interim / Final**

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

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs) INTERIM:** | 948 | 34 | 982 | See Notes | |
| 2 | ***REGULATORY ASSESSMENT FEES (RAFs) FINAL:*** | 948 | 39 | 987 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 638 | 638 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 638 | 638 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 686 | 0 | 686 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 686 | 0 | 686 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 1,634 | 671 | 2,305 | | B-1 (W) |
| 19 | ***TOTAL TAXES OTHER (PRESENT INCOME) FINAL*** | 1,634 | 676 | 2,310 | | 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 / Venetian Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of income taxes under present income

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

| 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 | 21,060 | 754 | 21,814 | 21,060 | 864 | 21,924 | B-4 (W) | - |
| 3 | Less: | | | | | | | | |
| 4 | Operation & Maintenance | 16,747 | (693) | 16,054 | 16,747 | 2,039 | 18,785 | B-5 (W) | - |
| 5 | Depreciation, net of CIAC Amort. | 2,574 | 0 | 2,574 | 2,574 | 0 | 2,574 | B-13 (W) | - |
| 6 | Amortization | 327 | 0 | 327 | 327 | 0 | 327 | B-18 (W) | - |
| 7 | Taxes Other Than Income | 1,634 | 676 | 2,310 | 1,634 | 676 | 2,310 | B-15 (W) | - |
| 8 | Pre Tax Operating Expenses | 21,281 | (17) | 21,264 | 21,281 | 2,715 | 23,996 | - | - |
| 9 | **TOTAL PRE-TAX INCOME** | (221) | 770 | 550 | (221) | (1,851) | (2,072) | - | - |
| 10 | **TAX COMPUTATION:** | | | | | | | | |
| 11 | Pre Tax Operating Income | (221) | 770 | 550 | (221) | (1,851) | (2,072) | Above | - |
| 12 | Less: | | | | | | | | |
| 13 | Interest Expense: | | | | | | | | |
| 14 | Rate Base | 44,963 | (643) | 44,320 | 44,963 | (302) | 44,661 | 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 | 2,608 | (37) | 2,571 | 2,608 | (17) | 2,590 | - | - |
| 17 | Total Taxable Income | (2,828) | 808 | (2,021) | (2,828) | (1,834) | (4,662) | - | - |
| 18 | Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (S) | - |
| 19 | **SUBTOTAL INCOME TAXES** | (1,064) | 304 | (760) | (1,064) | (690) | (1,754) | - | - |
| 20 | Less: | | | | | | | | |
| 21 | Parent Debt Adjustment | 155 | 0 | 155 | 155 | 0 | 155 | C-9 (S) | - |
| 22 | Investment Tax Credit | 24 | 0 | 24 | 24 | 0 | 24 | C-8 (S) | - |
| 23 | TOTAL SUBT | (1,244) | 304 | (940) | (1,244) | (690) | (1,934) | - | B-2 (S) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Venetian Village

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

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

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

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

**1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE**

| Line No. | WATER Description | 1991 Avg. Adj. Aqu. Adj. Balance | Last Authorized Amort. Rate Order No.17168 | 1991 Aquisition Adjustment Amort. Exp. Per Books | Adjustment | Adjusted Aqu. Adj. Amortization | Supporting Schedules | Recap Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | Total Amortization Expense | 17,500 | 2.00% | 350 | 0 | 350 | | A-20 (W) |
| 2 | Less: Non-Used & Useful Amort. Exp. | | | 23 | 0 | 23 | See Below | |
| 3 | **NET AMORTIZATION EXPENSE** | | | 327 | 0 | 327 | | 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 | 350 | 0 | 350 | Above | |
| 2 | Composite Non-Used & Useful Net Dep. (%) | 6.67% | 0.00% | 6.67% | B-13 (W) | |
| 3 | **NON-USED & USEFUL AMORT. EXP.** | 23 | 0 | 23 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Welaka - 447

## Putnam County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Welaka
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 | 45,397 | (2,416) | 42,980 | A-5 (W) |
| 2 | Utility Land & Land Rights | 3,158 | 0 | 3,158 | A-5 (W) |
| 3 | Non-Used & Useful | (6,422) | 0 | (6,422) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (16,626) | 1,452 | (15,175) | A-9 (W) |
| 6 | CIAC | (6,446) | 0 | (6,446) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 1,366 | 0 | 1,366 | 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 | 176 | 0 | 176 | C-7 (W) |
| 12 | Working Capital Allowance | 1,309 | 185 | 1,494 | A-17 (W) |
| 13 | TOTAL WATER RATE BASE | 21,912 | (780) | 21,132 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Welaka
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 | 45,397 | (2,416) | 42,980 | A-5 (W) |
| 2 Utility Land & Land Rights | 3,158 | 0 | 3,158 | A-5 (W) |
| 3 Non-Used & Useful | (6,422) | 0 | (6,422) | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (16,626) | 1,452 | (15,175) | A-9 (W) |
| 6 CIAC | (6,446) | 0 | (6,446) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 1,366 | 0 | 1,366 | 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 | 176 | 0 | 176 | C-7 (W) |
| 12 Working Capital Allowance | 1,309 | (52) | 1,257 | A-17 (W) |
| 13 TOTAL WATER RATE BASE | 21,912 | (1,016) | 20,896 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Welaka

FPSC

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

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

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

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **A. UTILTIY PLANT IN SERVICE (Interim / Final):** | | | | |
| 2 | 1. To zero out Organizational Costs balance. | (4,619) | (213) | (2,416) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | (4,619) | (213) | (2,416) | |
| 7 | | | | | |
| 8 | **B. UTILITY LAND & LAND RIGHTS (Interim / Final):** | | | | |
| 9 | 1. | | | | A-5 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | 0 | 0 | 0 | |
| 14 | | | | | |
| 15 | **C. NON-USED AND USEFUL (Interim / Final):** | | | | |
| 16 | 1. | | | | A-7 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | 0 | 0 | 0 | |
| 21 | | | | | |
| 22 | **D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):** | | | | |
| 23 | 1. | | | | A-1 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | 0 | 0 | 0 | |
| 28 | | | | | |
| 29 | **E. ACCUMULATED DEPRECIATION (Interim / Final):** | | | | |
| 30 | 1. To zero out accumulated depreciation balance associated with Organizational Costs. | 1,568 | 1,568 | 1,568 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (232) | (116) | |
| 33 | depreciation relating to computer software (General Plant Acct. 340.51 - Computer | | | | |
| 34 | Equipment). Due to the acquisition of new accounting software, which will be placed in | | | | |
| 35 | service in 1992, the estimated useful life (and depreciation period) of the existing | | | | |
| 36 | software (Orcom) was shortened. | | | | |
| 37 | | | | | |
| 38 | | 1,568 | 1,336 | 1,452 | |
| 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 / Welaka

FPSC

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

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

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

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final): | | | | |
| 2 | 1. | | | | A-14 (W) |
| 3 | | | | | |
| 4 | 2 | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | 0 | 0 | 0 | |
| 8 | H. ACQUISITION ADJUSTMENTS (Interim / Final): | | | | |
| 9 | 1. | | | | A-20 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | 0 | 0 | 0 | |
| 15 | I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final): | | | | |
| 16 | 1. | | | | A-20 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | 0 | 0 | 0 | |
| 22 | J. ADVANCES FOR CONSTRUCTION (Interim / Final): | | | | |
| 23 | 1. | | | | A-16 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | 0 | 0 | 0 | |
| 29 | K. DEFERRED TAX (Interim / Final): | | | | |
| 30 | 1. | | | | C-7 (W) |
| 31 | | | | | |
| 32 | 2. | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | 0 | 0 | 0 | |
| 36 | L. WORKING CAPITAL ALLOWANCE (Interim): | | | | |
| 37 | 1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate). | (52) | (52) | (52) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (52) | (52) | (52) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 185 | 185 | 185 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 185 | 185 | 185 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (3,103) | 1,071 | (1,016) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (2,867) | 1,307 | (780) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Welaka**

**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** | 33,133 |
| 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** | 33,133 |
| 38 | 1985 Additions | 6,671 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 6,671 |
| 42 | **12/31/85 BALANCE** | 39,804 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Welaka**

**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** | **39,804** |
| 2 | 1986 Additions | 5,072 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 5,072 |
| 6 | **12/31/86 BALANCE** | **44,876** |
| 7 | 1987 Additions | 2,506 |
| 8 | 1987 Retirements | 141 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 2,365 |
| 11 | **12/31/87 BALANCE** | **47,241** |
| 12 | 1988 Additions | 4,580 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 4,580 |
| 16 | **12/31/88 BALANCE** | **51,821** |
| 17 | 1989 Additions | 2,094 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 2,094 |
| 21 | **12/31/89 BALANCE** | **53,915** |
| 22 | 1990 Additions (A/C 101) | (182) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | (182) |
| 27 | **12/31/90 BALANCE** | **53,733** |
| 28 | 1990 General Plant Reallocation Adjustments * | (3,579) |
| 29 | **12/31/90 ADJUSTED BALANCE** | **50,154** |
| 30 | 1991 Additions (A/C 101) | (3,199) |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (213) |
| 34 | 1991 Net Additions | (3,412) |
| 35 | **12/31/91 BALANCE** | **46,742** |

* 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 / Welaka**

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1991 PLANT IN SERVICE | | | | | | | AVERAGE 1991 PLANT IN SERVICE | | |
| Line No. Account No. and Name | Per Books 12/31/90 | 1991 Additions* A/C 101 | A/C 106 | Per Books 12/31/91 (2+3+4) | 1991 Utility Adjustments Beginning | Ending | Adjusted Balance 12/31/91 (5+7) | Balance Per Books ((2+5)/2) | Utility Adjustments ((6+7)/2) | Adj. Util. Balance (9+10) |
| 1 **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 301.1 Organization | 4,619 | (4,406) | 0 | 213 | (4,619) | (213) | (0) | 2,416 | (2,416) | 0 |
| 3 302.1 Franchises | 22 | 105 | 0 | 127 | 0 | 0 | 127 | 75 | 0 | 75 |
| 4 339.1 Other Plant & Misc. | 68 | 0 | 0 | 68 | 0 | 0 | 68 | 68 | 0 | 68 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 303.2 Land & Land Rights | 23 | 0 | 0 | 23 | 0 | 0 | 23 | 23 | 0 | 23 |
| 7 304.2 Structures & Improvements | 1,229 | 0 | 0 | 1,229 | 0 | 0 | 1,229 | 1,229 | 0 | 1,229 |
| 8 305.2 Collect. & Impound. | 7 | 0 | 0 | 7 | 0 | 0 | 7 | 7 | 0 | 7 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 690 | 0 | 0 | 690 | 0 | 0 | 690 | 690 | 0 | 690 |
| 11 *308.2 Infiltration Galleries* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 22 | 0 | 0 | 22 | 0 | 0 | 22 | 22 | 0 | 22 |
| 13 310.2 Power Generation Eq. | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 9 | 0 | 9 |
| 14 311.2 Pumping Equipment | 5,657 | 0 | 0 | 5,657 | 0 | 0 | 5,657 | 5,657 | 0 | 5,657 |
| 15 339.2 Other Plant & Misc. | (10) | 0 | 0 | (10) | 0 | 0 | (10) | (10) | 0 | (10) |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 303.3 Land & Land Rights | 2,651 | 0 | 0 | 2,651 | 0 | 0 | 2,651 | 2,651 | 0 | 2,651 |
| 18 304.3 Structures & Improvements | 1,429 | 0 | 0 | 1,429 | 0 | 0 | 1,429 | 1,429 | 0 | 1,429 |
| 19 320.3 Water Treatment Eq. | 1,404 | 0 | 0 | 1,404 | 0 | 0 | 1,404 | 1,404 | 0 | 1,404 |
| 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 | 90 | 0 | 0 | 90 | 0 | 0 | 90 | 90 | 0 | 90 |
| 25 331.4 Transm. & Distribution | 11,308 | 0 | 0 | 11,308 | 0 | 0 | 11,308 | 11,308 | 0 | 11,308 |
| 26 333.4 Services | 4,003 | 1 | 0 | 4,004 | 0 | 0 | 4,004 | 4,003 | 0 | 4,003 |
| 27 334.4 Meters & Meter Insallation | 7,483 | 363 | 0 | 7,846 | 0 | 0 | 7,846 | 7,665 | 0 | 7,665 |
| 28 335.4 Hydrants | 73 | 0 | 0 | 73 | 0 | 0 | 73 | 73 | 0 | 73 |
| 29 *339.4 Other Plant & Misc.* | 107 | 0 | 0 | 107 | 0 | 0 | 107 | 107 | 0 | 107 |
| 30 **GENERAL PLANT** | | | | | | | | | | |
| 31 303.5 Land & Land Rights | 491 | (16) | 0 | 475 | 0 | 0 | 475 | 483 | 0 | 483 |
| 32 304.5 Structures & Improvements | 2,370 | 59 | 0 | 2,429 | 0 | 0 | 2,429 | 2,400 | 0 | 2,400 |
| 33 340.5 Office Furniture & Equipme | 1,221 | 20 | 0 | 1,241 | 0 | 0 | 1,241 | 1,231 | 0 | 1,231 |
| 34 340.51 Computer Equipment | 1,610 | 584 | 0 | 2,194 | 0 | 0 | 2,194 | 1,902 | 0 | 1,902 |
| 35 *341.5 Transportation Equipment* | 1,574 | 121 | 0 | 1,696 | 0 | 0 | 1,696 | 1,635 | 0 | 1,635 |
| 36 342.5 Stores Equipment | 12 | 3 | 0 | 15 | 0 | 0 | 15 | 13 | 0 | 13 |
| 37 343.5 Tools, Shop & Garage | 625 | (12) | 0 | 614 | 0 | 0 | 614 | 620 | 0 | 620 |
| 38 344.5 Laboratory Equipment | 133 | 9 | 0 | 142 | 0 | 0 | 142 | 137 | 0 | 137 |
| 39 345.5 Power Operated Equipment | 844 | (73) | 0 | 771 | 0 | 0 | 771 | 808 | 0 | 808 |
| 40 346.5 Communication Equipment | 245 | 19 | 0 | 265 | 0 | 0 | 265 | 255 | 0 | 255 |
| 41 *347.5 Miscellaneous Equipment* | 77 | 20 | 0 | 96 | 0 | 0 | 96 | 86 | 0 | 86 |
| 42 348.5 Other Tangible Plant | 66 | 3 | 0 | 69 | 0 | 0 | 69 | 68 | 0 | 68 |
| 43 | | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 4,709 | (4,301) | 0 | 409 | (4,619) | (213) | 195 | 2,559 | (2,416) | 143 |
| 45 **SUPPLY & PUMPING** | 7,627 | 0 | 0 | 7,627 | 0 | 0 | 7,627 | 7,627 | 0 | 7,627 |
| 46 **WATER TREATMENT PLANT** | 5,484 | 0 | 0 | 5,484 | 0 | 0 | 5,484 | 5,484 | 0 | 5,484 |
| 47 **TRANSM. & DISTRIBUTION** | 23,065 | 364 | 0 | 23,429 | 0 | 0 | 23,429 | 23,247 | 0 | 23,247 |
| 48 **GENERAL PLANT** | 9,269 | 738 | 0 | 10,007 | 0 | 0 | 10,007 | 9,638 | 0 | 9,638 |
| 49 | | | | | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 50,154 | (3,199) | 0 | 46,956 | (4,619) | (213) | 46,742 | 48,555 | (2,416) | 46,138 |
| 51 **LAND & LAND RIGHTS** | 3,166 | (16) | 0 | 3,150 | 0 | 0 | 3,150 | 3,158 | 0 | 3,158 |
| 52 **TOTAL PIS LESS LAND** | 46,988 | (3,182) | 0 | 43,806 | (4,619) | (213) | 43,592 | 45,397 | (2,416) | 42,980 |

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

*NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0*

## SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Putnam / Welaka**

Docket 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 | 75 | 0 | 0 | 75 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 68 | 0 | 0 | 68 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 303.2 Land & Land Rights | 23 | 0 | 0 | 23 | 0% | 0 |
| 7 304.2 Structures & Improvements | 1,229 | 0 | 0 | 1,229 | 47% | 578 |
| 8 305.2 Collect. & Impound. | 7 | 0 | 0 | 7 | 47% | 3 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 690 | 0 | 0 | 690 | 47% | 324 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 22 | 0 | 0 | 22 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 9 | 0 | 0 | 9 | 0% | 0 |
| 14 311.2 Pumping Equipment | 5,657 | 0 | 0 | 5,657 | 47% | 2,659 |
| 15 339.2 Other Plant & Misc. | (10) | 0 | 0 | (10) | 0% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | | |
| 17 303.3 Land & Land Rights | 2,651 | 0 | 0 | 2,651 | 0% | 0 |
| 18 304.3 Structures & Improvements | 1,429 | 0 | 0 | 1,429 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 1,404 | 0 | 0 | 1,404 | 46% | 646 |
| 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 | 90 | 0 | 0 | 90 | 76% | 68 |
| 25 331.4 Transm. & Distribution | 11,308 | 0 | 0 | 11,308 | 46% | 5,202 |
| 26 333.4 Services | 4,003 | 0 | 0 | 4,003 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 7,665 | 0 | 0 | 7,665 | 0% | 0 |
| 28 335.4 Hydrants | 73 | 0 | 0 | 73 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 107 | 0 | 0 | 107 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | | |
| 31 303.5 Land & Land Rights | 483 | 0 | 0 | 483 | 0% | 0 |
| 32 304.5 Structures & Improvements | 2,400 | 0 | 0 | 2,400 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 1,231 | 0 | 0 | 1,231 | 0% | 0 |
| 34 340.51 Computer Equipment | 1,902 | 0 | 0 | 1,902 | 0% | 0 |
| 35 341.5 Transportation Equipment | 1,635 | 0 | 0 | 1,635 | 0% | 0 |
| 36 342.5 Stores Equipment | 13 | 0 | 0 | 13 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 620 | 0 | 0 | 620 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 137 | 0 | 0 | 137 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 808 | 0 | 0 | 808 | 0% | 0 |
| 40 346.5 Communication Equipment | 255 | 0 | 0 | 255 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 86 | 0 | 0 | 86 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 68 | 0 | 0 | 68 | 0% | 0 |
| 43 | | | | | | |
| 44 **INTANGIBLE PLANT** | 143 | 0 | 0 | 143 | | 0 |
| 45 **SUPPLY & PUMPING** | 7,627 | 0 | 0 | 7,627 | | 3,564 |
| 46 **WATER TREATMENT PLANT** | 5,484 | 0 | 0 | 5,484 | | 646 |
| 47 **TRANSM. & DISTRIBUTION** | 23,247 | 0 | 0 | 23,247 | | 5,270 |
| 48 **GENERAL PLANT** | 9,638 | 0 | 0 | 9,638 | | 0 |
| 49 | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 46,138 | 0 | 0 | 46,138 | | 9,480 |
| 51 **LAND & LAND RIGHTS** | 3,158 | 0 | 0 | 3,158 | | 0 |
| 52 **TOTAL PIS LESS LAND** | 42,980 | 0 | 0 | 42,980 | | 9,480 |
| 53 | Composite Non-Used & Useful PIS % (L50.C7 / L50,C5) = | | | | 20.55% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Welaka
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 | 9,480 | 0 | 9,480 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (3,058) | 0 | (3,058) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 6,422 | 0 | 6,422 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

Company: SSU / Putnam / Welaka

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** | 6,412 |
| 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** | 6,412 |
| 38 | 1985 Additions | 585 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 585 |
| 42 | 12/31/85 BALANCE | 6,997 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Welaka**

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** | **6,997** |
| 2 | 1986 Additions | 1,281 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 1,281 |
| 6 | **12/31/86 BALANCE** | **8,278** |
| 7 | 1987 Additions | 1,683 |
| 8 | 1987 Retirements | 141 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 1,542 |
| 11 | **12/31/87 BALANCE** | **9,820** |
| 12 | 1988 Additions | 1,873 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 1,873 |
| 16 | **12/31/88 BALANCE** | **11,693** |
| 17 | 1989 Additions | 2,141 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 2,141 |
| 21 | **12/31/89 BALANCE** | **13,834** |
| 22 | 1990 Additions | 2,179 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 2,179 |
| 26 | **12/31/90 BALANCE** | **16,013** |
| 27 | 1990 General Plant Reallocation Adjustments * | (434) |
| 28 | **12/31/90 ADJUSTED BALANCE** | **15,579** |
| 29 | 1991 Additions | 2,096 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | (1,336) |
| 32 | 1991 Net Additions | 760 |
| 33 | **12/31/91 BALANCE** | **16,338** |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

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

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

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED DEPRECIATION | | | | | | AVERAGE 1991 ACCUM. DEPR. | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions * | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| 1 **INTANGIBLE PLANT** | | | | | | | | | |
| 2 301.1 Organization | 1,568 | 0 | 1,568 | (1,568) | (1,568) | 0 | 1,568 | (1,568) | 0 |
| 3 302.1 Franchises | 1 | 2 | 3 | 0 | 0 | 3 | 2 | 0 | 2 |
| 4 339.1 Other Plant & Misc. | 7 | 3 | 9 | 0 | 0 | 9 | 8 | 0 | 8 |
| 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 | 278 | 37 | 315 | 0 | 0 | 315 | 297 | 0 | 297 |
| 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 | 256 | 23 | 279 | 0 | 0 | 279 | 268 | 0 | 268 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 2 | 1 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 13 310.2 Power Generation Eq. | 1 | 0 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 14 311.2 Pumping Equipment | 2,072 | 283 | 2,355 | 0 | 0 | 2,355 | 2,213 | 0 | 2,213 |
| 15 339.2 Other Plant & Misc. | (1) | (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 |
| 18 304.3 Structures & Improvements | 361 | 43 | 405 | 0 | 0 | 405 | 383 | 0 | 383 |
| 19 320.3 Water Treatment Eq. | 418 | 64 | 482 | 0 | 0 | 482 | 450 | 0 | 450 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 330.4 Distr. Reservoirs | 6 | 2 | 9 | 0 | 0 | 9 | 8 | 0 | 8 |
| 25 331.4 Transm. & Distribution | 3,215 | 263 | 3,478 | 0 | 0 | 3,478 | 3,346 | 0 | 3,346 |
| 26 333.4 Services | 1,022 | 100 | 1,122 | 0 | 0 | 1,122 | 1,072 | 0 | 1,072 |
| 27 334.4 Meters & Meter Insallation | 3,321 | 383 | 3,704 | 0 | 0 | 3,704 | 3,513 | 0 | 3,513 |
| 28 335.4 Hydrants | 5 | 2 | 6 | 0 | 0 | 6 | 5 | 0 | 5 |
| 29 339.4 Other Plant & Misc. | 15 | 4 | 20 | 0 | 0 | 20 | 17 | 0 | 17 |
| 30 **GENERAL PLANT** | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 313 | 60 | 373 | 0 | 0 | 373 | 343 | 0 | 343 |
| 33 340.5 Office Furniture & Equipment | 394 | 82 | 476 | 0 | 0 | 476 | 435 | 0 | 435 |
| 34 340.51 Computer Equipment | 202 | 317 | 519 | 0 | 232 | 751 | 361 | 116 | 477 |
| 35 341.5 Transportation Equipment | 996 | 273 | 1,268 | 0 | 0 | 1,268 | 1,132 | 0 | 1,132 |
| 36 342.5 Stores Equipment | 4 | 1 | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| 37 343.5 Tools, Shop & Garage | 283 | 39 | 321 | 0 | 0 | 321 | 302 | 0 | 302 |
| 38 344.5 Laboratory Equipment | 59 | 9 | 68 | 0 | 0 | 68 | 64 | 0 | 64 |
| 39 345.5 Power Operated Equipment | 645 | 67 | 713 | 0 | 0 | 713 | 679 | 0 | 679 |
| 40 346.5 Communication Equipment | 94 | 25 | 120 | 0 | 0 | 120 | 107 | 0 | 107 |
| 41 347.5 Miscellaneous Equipment | 13 | 6 | 19 | 0 | 0 | 19 | 16 | 0 | 16 |
| 42 348.5 Other Tangible Plant | 27 | 7 | 34 | 0 | 0 | 34 | 30 | 0 | 30 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,576 | 5 | 1,581 | (1,568) | (1,568) | 13 | 1,578 | (1,568) | 10 |
| 45 **SUPPLY & PUMPING** | 2,608 | 344 | 2,952 | 0 | 0 | 2,952 | 2,780 | 0 | 2,780 |
| 46 **WATER TREATMENT PLANT** | 779 | 107 | 886 | 0 | 0 | 886 | 833 | 0 | 833 |
| 47 **TRANSM. & DISTRIBUTION** | 7,584 | 755 | 8,339 | 0 | 0 | 8,339 | 7,962 | 0 | 7,962 |
| 48 **GENERAL PLANT** | 3,031 | 886 | 3,917 | 0 | 232 | 4,149 | 3,474 | 116 | 3,590 |
| 49 | | | | | | | | | |
| 50 TOTAL WATER ACCUM. DEP. | 15,578 | 2,096 | 17,674 | (1,568) | (1,336) | 16,338 | 16,626 | (1,452) | 15,175 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

Company: SSU / Putnam / Welaka

Docket 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. | 8 | 0 | 8 | 0% | 0 |
| 5 SOURCE OF SUPPLY & PUMPING | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 297 | 0 | 297 | 47% | 140 |
| 8 305.2 Collect. & Impound. | 0 | 0 | 0 | 47% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 268 | 0 | 268 | 47% | 126 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 2 | 0 | 2 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 2 | 0 | 2 | 0% | 0 |
| 14 311.2 Pumping Equipment | 2,213 | 0 | 2,213 | 47% | 1,040 |
| 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 | 383 | 0 | 383 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 450 | 0 | 450 | 46% | 207 |
| 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 | 76% | 6 |
| 25 331.4 Transm. & Distribution | 3,346 | 0 | 3,346 | 46% | 1,539 |
| 26 333.4 Services | 1,072 | 0 | 1,072 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 3,513 | 0 | 3,513 | 0% | 0 |
| 28 335.4 Hydrants | 5 | 0 | 5 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 17 | 0 | 17 | 0% | 0 |
| 30 GENERAL PLANT | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 343 | 0 | 343 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 435 | 0 | 435 | 0% | 0 |
| 34 340.51 Computer Equipment | 477 | 0 | 477 | 0% | 0 |
| 35 341.5 Transportation Equipment | 1,132 | 0 | 1,132 | 0% | 0 |
| 36 342.5 Stores Equipment | 4 | 0 | 4 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 302 | 0 | 302 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 64 | 0 | 64 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 679 | 0 | 679 | 0% | 0 |
| 40 346.5 Communication Equipment | 107 | 0 | 107 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 16 | 0 | 16 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 30 | 0 | 30 | 0% | 0 |
| 43 | | | | | |
| 44 INTANGIBLE PLANT | 10 | 0 | 10 | | 0 |
| 45 SUPPLY & PUMPING | 2,780 | 0 | 2,780 | | 1,306 |
| 46 WATER TREATMENT PLANT | 833 | 0 | 833 | | 207 |
| 47 TRANSM. & DISTRIBUTION | 7,962 | 0 | 7,962 | | 1,545 |
| 48 GENERAL PLANT | 3,590 | 0 | 3,590 | | 0 |
| 49 | | | | | |
| 50 TOTAL | 15,175 | 0 | 15,175 | | 3,058 |
| 51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) = | | | | 20.15% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Welaka**

**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** | 4,183 |
| 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** | 4,183 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 0 |
| 42 | **12/31/85 BALANCE** | 4,183 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Welaka**

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** | **4,183** |
| 2 | 1986 Additions | 450 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 450 |
| 6 | **12/31/86 BALANCE** | **4,633** |
| 7 | 1987 Additions | 325 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 325 |
| 11 | **12/31/87 BALANCE** | **4,958** |
| 12 | 1988 Additions | 450 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 450 |
| 16 | **12/31/88 BALANCE** | **5,408** |
| 17 | 1989 Additions | 225 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 225 |
| 21 | **12/31/89 BALANCE** | **5,633** |
| 22 | 1990 Additions | 700 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 700 |
| 26 | **12/31/90 BALANCE** | **6,333** |
| 27 | 1991 Additions | 225 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 225 |
| 31 | **12/31/91 BALANCE** | **6,558** |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
**Beginning, End of Year, and Average Balances**

Company: SSU / Putnam / Welaka
Docket 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 | 4,658 | 0 | 4,658 | 0 | 0 | 4,658 | 4,658 | 0 | 4,658 |
| 3 | Meter Installation Fees | 1,675 | 225 | 1,900 | 0 | 0 | 1,900 | 1,788 | 0 | 1,788 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prty. Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL WATER CIAC** | 6,333 | 225 | 6,558 | 0 | 0 | 6,558 | 6,446 | 0 | 6,446 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Welaka**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 16340 ENDED 04/30/85** | 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** | 406 |
| 38 | 1985 Additions | 56 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 56 |
| 42 | **12/31/85 BALANCE** | 462 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

Company: SSU / Putnam / Welaka

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** | 462 |
| 2 | 1986 Additions | 113 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 113 |
| 6 | **12/31/86 BALANCE** | 575 |
| 7 | 1987 Additions | 160 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 160 |
| 11 | **12/31/87 BALANCE** | 735 |
| 12 | 1988 Additions | 173 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 173 |
| 16 | **12/31/88 BALANCE** | 908 |
| 17 | 1989 Additions | 184 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 184 |
| 21 | **12/31/89 BALANCE** | 1,092 |
| 22 | 1990 Additions | 175 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 175 |
| 26 | **12/31/90 BALANCE** | 1,267 |
| 27 | 1991 Additions | 198 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 198 |
| 31 | **12/31/91 BALANCE** | 1,466 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

**Company: SSU / Putnam / Welaka**

Docket 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 | 1,109 | 109 | 1,218 | 0 | 0 | 1,218 | 1,164 | 0 | 1,164 |
| 3 Meter Installation Fees | 158 | 89 | 248 | 0 | 0 | 248 | 203 | 0 | 203 |
| 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 | 1,267 | 198 | 1,466 | 0 | 0 | 1,466 | 1,366 | 0 | 1,366 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Putnam / Welaka**

**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 / Welaka**

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 / Welaka**

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 / Putnam / Welaka
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 | 10,472 | (412) | 10,059 | 10,472 | 1,478 | 11,950 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | **TOTAL WORKING CAPITAL ALLOWANCE** | 1,309 | (52) | 1,257 | 1,309 | 185 | 1,494 | |

## 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** | **89,209,903** |
| 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 / Welaka**

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 - % | 20.55% | 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 - % | 20.15% | 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

---

# Welaka - 447

## Putnam County (SSU)

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Putnam / Welaka
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (FINAL) | | | 1991 REQUIRED OPERATING INCOME (FINAL) | | | |
| Line No. Description | *Per* Books | Utility *Test Year* Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES:** | | | | | | | |
| 2 Water Sales | 13,397 | 519 | 13,916 | 4,156 | 18,072 | 29.86% | B-4, B-3 (W) |
| 3 Other Revenues | 280 | 170 | 450 | 0 | 450 | | B-4 (W) |
| 4 ***TOTAL OPERATING REVENUES*** | **13,677** | **689** | **14,366** | **4,156** | **18,522** | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 10,472 | 1,478 | 11,950 | 0 | 11,950 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 1,584 | 0 | 1,584 | 0 | 1,584 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 1,348 | 450 | 1,798 | 187 | 1,985 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (486) | (449) | (935) | 1,494 | 558 | | B-16, B-3 (W) |
| 10 ***TOTAL OPERATING EXPENSES*** | **12,918** | **1,478** | **14,396** | **1,681** | **16,077** | | |
| 11 **NET OPERATING INCOME:** | **759** | **(790)** | **(30)** | **2,475** | **2,445** | | |
| 12 **RATE BASE** | **21,912** | | **21,132** | | **21,132** | | A-1 (W) |
| 13 **RATE OF RETURN** | **3.47%** | | **-0.14%** | | **11.57%** | | D-1 (W) |

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Putnam / Welaka
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (INTERIM) | | | 1991 REQUIRED OPERATING INCOME (INTERIM) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES:** | | | | | | | |
| 2 Water Sales | 13,397 | 519 | 13,916 | 2,473 | 16,389 | 17.77% | B-4, B-3 (W) |
| 3 Other Revenues | 280 | 0 | 280 | 0 | 280 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 13,677 | 519 | 14,196 | 2,473 | 16,669 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 10,472 | (412) | 10,059 | 0 | 10,059 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 1,584 | 0 | 1,584 | 0 | 1,584 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 1,348 | 442 | 1,791 | 111 | 1,902 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (486) | 203 | (283) | 889 | 606 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 12,918 | 233 | 13,151 | 1,000 | 14,151 | | |
| 11 **NET OPERATING INCOME:** | 759 | 285 | 1,045 | 1,473 | 2,518 | | |
| 12 **RATE BASE** | 21,912 | | 20,896 | | 20,896 | | A-1 (W) |
| 13 **RATE OF RETURN** | 3.47% | | 5.00% | | 12.05% | | D-1 (W) |

## SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Putnam / Welaka
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 | 20,896 | | 21,132 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 2,518 | | 2,445 | | - | - |
| 6 | Adjusted Income under Present Rates | 1,045 | | (30) | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 1,473 | | 2,475 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 2,362 | | 3,969 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 2,473 | | 4,156 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 2,362 | | 3,969 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 889 | | 1,494 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 111 | | 187 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 1,473 | | 2,475 | | | 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 / Welaka

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. | 519 | 689 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 519 | 689 | |
| 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. | (412) | (412) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 403 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 86 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 153 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (12) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 427 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 833 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (412) | 1,478 | |
| 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. | 23 | 31 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 419 | 419 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 442 | 450 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 203 | (449) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 203 | (449) | |
| 53 | | | | |
| 54 | | | | |
| 55 | TOTAL WATER PRESENT INCOME ADJUSTMENTS: | 285 | (790) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Putnam / Welaka
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | 1991 REVENUES (PRESENT) | | |
| Line No. Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 **WATER SALES:** | | | |
| 2 460 Unmetered Water Revenue | 0 | 0 | |
| 3 461.1 Metered - Residential | 13,650 | 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 - Muki-Family | 0 | 0 | |
| 8 **SUBTOTAL WATER SALES** | 13,650 | 266 | 13,916 |
| 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 | (252) | 0 | |
| 16 **SUBTOTAL OTHER WATER SALES** | (252) | 252 | 0 |
| 17 **TOTAL WATER SALES** | 13,397 | 519 | 13,916 |
| 18 **OTHER WATER REVENUES:** | | | |
| 19 470 Forfeited Discounts | 0 | 0 | |
| 20 471 Misc. Service Revenues | 280 | 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** | 280 | 170 | 450 |
| 25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 13,677 | 519 | 14,196 |
| 26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 13,677 | 689 | 14,366 |

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 / Welaka

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)

Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 TOTAL O&M (.1 - .8) | | | 1991 DIRECT O&M (.1 - .6) | | | 1991 ALLOCATED CUST ACCTS (.7) | | | 1991 ALLOCATED A&G (.8) | | |
| Line No. | Account No. and Name | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M |
| 1 | 601 Salaries & Wages - Employees | 4,855 | 358 | 5,214 | 2,273 | 114 | 2,387 | 647 | 101 | 748 | 1,935 | 144 | 2,079 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 1,498 | 316 | 1,814 | 612 | (163) | 449 | 185 | (52) | 133 | 701 | 531 | 1,232 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 224 | 3 | 227 | 191 | 0 | 191 | 0 | 3 | 3 | 33 | 0 | 34 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 81 | 3 | 84 | 81 | 3 | 84 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 761 | 41 | 802 | 595 | 22 | 616 | 6 | 11 | 17 | 160 | 9 | 169 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct | 156 | 7 | 162 | 0 | 0 | 0 | 0 | 0 | 0 | 156 | 7 | 162 |
| 11 | 633 Contractual Services - Legal | 63 | 4 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 63 | 4 | 67 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 644 | 26 | 670 | 569 | 21 | 589 | 0 | 0 | 0 | 76 | 5 | 81 |
| 14 | 641 Rental of Building/Real Prop. | 30 | 15 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 15 | 45 |
| 15 | 642 Rental of Equipment | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 16 | 650 Transportation Expense | 327 | 16 | 344 | 325 | 12 | 337 | 1 | 4 | 5 | 1 | 1 | 1 |
| 17 | 656 Insurance - Vehicle | 92 | 16 | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 92 | 16 | 107 |
| 18 | 657 Insurance - General Liability | 107 | 12 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 107 | 12 | 119 |
| 19 | 658 Insurance - Workman's Comp. | 2 | 168 | 170 | 0 | 79 | 79 | 0 | 23 | 23 | 2 | 66 | 68 |
| 20 | 659 Insurance - Other | 63 | 3 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 63 | 3 | 65 |
| 21 | 660 Advertising Expense | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 7 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 403 | 403 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 403 | 403 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 168 | 11 | 179 | 0 | 0 | 0 | 168 | 11 | 179 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 1,393 | 76 | 1,469 | 570 | 21 | 591 | 1 | 4 | 5 | 822 | 51 | 873 |
| 26 | **TOTAL WATER O&M EXPENSES** | **10,472** | **1,478** | **11,950** | **5,216** | **107** | **5,323** | **1,009** | **104** | **1,113** | **4,247** | **1,266** | **5,513** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 4,855 | 358 | 5,214 | 2,273 | 114 | 2,387 | 647 | 101 | 748 | 1,935 | 144 | 2,079 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 1,498 | 316 | 1,814 | 612 | (163) | 449 | 185 | (52) | 133 | 701 | 531 | 1,232 |
| 31 | **TOTAL WATER LABOR COSTS** | **6,354** | **674** | **7,028** | **2,885** | **(50)** | **2,835** | **833** | **49** | **882** | **2,636** | **675** | **3,310** |

0510

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

*Company: SSU / Putnam / Welaka*

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 | 4,855 | 0 | 4,855 | 2,273 | 0 | 2,273 | 647 | 0 | 647 | 1,935 | 0 | 1,935 |
| 2 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 604 Employee Pensions & Benefits | 1,498 | (574) | 924 | 612 | (179) | 433 | 185 | (62) | 123 | 701 | (332) | 368 |
| 4 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 615 Purchased Power | 224 | 0 | 224 | 191 | 0 | 191 | 0 | 0 | 0 | 33 | 0 | 33 |
| 6 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 618 Chemicals | 81 | 0 | 81 | 81 | 0 | 81 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 620 Materials and Supplies | 761 | 0 | 761 | 595 | 0 | 595 | 6 | 0 | 6 | 160 | 0 | 160 |
| 9 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 632 Contractual Services - Acct. | 156 | 0 | 156 | 0 | 0 | 0 | 0 | 0 | 0 | 156 | 0 | 156 |
| 11 633 Contractual Services - Legal | 63 | 0 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 63 | 0 | 63 |
| 12 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 635 Contractual Services - Other | 644 | 0 | 644 | 569 | 0 | 569 | 0 | 0 | 0 | 76 | 0 | 76 |
| 14 641 Rental of Building/Real Prop. | 30 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 30 |
| 15 642 Rental of Equipment | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 16 650 Transportation Expense | 327 | 0 | 327 | 325 | 0 | 325 | 1 | 0 | 1 | 1 | 0 | 1 |
| 17 656 Insurance - Vehicle | 92 | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 92 | 0 | 92 |
| 18 657 Insurance - General Liability | 107 | 0 | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 107 | 0 | 107 |
| 19 658 Insurance - Workman's Comp. | 2 | 161 | 163 | 0 | 76 | 76 | 0 | 22 | 22 | 2 | 63 | 65 |
| 20 659 Insurance - Other | 63 | 0 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 63 | 0 | 63 |
| 21 660 Advertising Expense | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 7 |
| 22 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 670 Bad Debt Expense | 168 | 0 | 168 | 0 | 0 | 0 | 168 | 0 | 168 | 0 | 0 | 0 |
| 25 675 Miscellaneous Expenses | 1,393 | 0 | 1,393 | 570 | 0 | 570 | 1 | 0 | 1 | 822 | 0 | 822 |
| 26 **TOTAL WATER O&M EXPENSES** | 10,472 | (412) | 10,059 | 5,216 | (103) | 5,113 | 1,009 | (41) | 968 | 4,247 | (269) | 3,978 |
| 27 Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 601 Salaries & Wages - Employees | 4,855 | 0 | 4,855 | 2,273 | 0 | 2,273 | 647 | 0 | 647 | 1,935 | 0 | 1,935 |
| 29 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 604 Employee Pensions & Benefits | 1,498 | (574) | 924 | 612 | (179) | 433 | 185 | (62) | 123 | 701 | (332) | 368 |
| 31 *TOTAL WATER LABOR COSTS* | 6,354 | (574) | 5,780 | 2,885 | (179) | 2,706 | 833 | (62) | 770 | 2,636 | (332) | 2,303 |

0511

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Welaka
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Jan 1991 | (3) Feb 1991 | (4) Mar 1991 | (5) Apr 1991 | (6) May 1991 | (7) Jun 1991 | (8) Jul 1991 | (9) Aug 1991 | (10) Sep 1991 | (11) Oct 1991 | (12) Nov 1991 | (13) Dec 1991 | (14) Per Books O & M | (15) Interim Adjustments | (16) Adjusted Balance Interim | (17) Final Adjustments | (18) Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | 1991 TOTAL O & M | | | | |
| 1 | 601.1-8 Salaries & Wages - Employees | 335 | 538 | 372 | 679 | 419 | 394 | 322 | 320 | 325 | 293 | 347 | 511 | 4,855 | 0 | 4,855 | 358 | 5,214 |
| 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 | 117 | 167 | 124 | 192 | 125 | 121 | 103 | 105 | 103 | 95 | 108 | 139 | 1,498 | (574) | 924 | 316 | 1,814 |
| 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 | 14 | 49 | 34 | 13 | 13 | 20 | 13 | 12 | 18 | 19 | 12 | 8 | 224 | 0 | 224 | 3 | 227 |
| 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 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 81 | 3 | 84 |
| 8 | 620.1-8 Materials and Supplies | 106 | 238 | 140 | 32 | 101 | 27 | 18 | 19 | 15 | 17 | 22 | 27 | 761 | 0 | 761 | 41 | 802 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-8 Contractual Services - Acct. | 11 | 13 | 13 | 13 | 13 | 13 | 14 | 12 | 13 | 14 | 12 | 16 | 156 | 0 | 156 | 7 | 162 |
| 11 | 633.1-8 Contractual Services - Legal | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 5 | 6 | 63 | 0 | 63 | 4 | 67 |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-8 Contractual Services - Other | 40 | 41 | 41 | 102 | 41 | 41 | 42 | 41 | 41 | 102 | 6 | 106 | 644 | 0 | 644 | 26 | 670 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 30 | 0 | 30 | 15 | 45 |
| 15 | 642.1-8 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 | 21 | 29 | 24 | 80 | 23 | 24 | 28 | 16 | 38 | 11 | 13 | 22 | 327 | 0 | 327 | 16 | 344 |
| 17 | 656.1-8 Insurance - Vehicle | 7 | 8 | 7 | 7 | 8 | 8 | 8 | 7 | 8 | 8 | 7 | 9 | 92 | 0 | 92 | 16 | 107 |
| 18 | 657.1-8 Insurance - General Liability | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 8 | 11 | 107 | 0 | 107 | 12 | 119 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 161 | 163 | 168 | 170 |
| 20 | 659.1-8 Insurance - Other | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 63 | 0 | 63 | 3 | 65 |
| 21 | 660.1-8 Advertising Expense | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 7 | 0 | 7 | 0 | 7 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 403 | 403 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 9 | 14 | 17 | 14 | 14 | 12 | 13 | 14 | 12 | 14 | 16 | 20 | 168 | 0 | 168 | 11 | 179 |
| 25 | 675.1-8 Miscellaneous Expenses | 59 | 70 | 66 | 67 | 640 | 68 | 72 | 65 | 69 | 72 | 62 | 83 | 1,393 | 0 | 1,393 | 76 | 1,469 |
| 26 | TOTAL WATER O&M EXPENSES | 738 | 1,189 | 859 | 1,221 | 1,420 | 832 | 654 | 633 | 666 | 668 | 624 | 968 | 10,472 | (412) | 10,059 | 1,478 | 11,950 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 4,855 | 358 | 5,214 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 1,498 | 316 | 1,814 |
| 31 | TOTAL WATER LABOR COSTS | 6,354 | 674 | 7,028 |

0512

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Welaka
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 | 161 | 320 | 151 | 470 | 200 | 190 | 103 | 113 | 116 | 70 | 140 | 240 | 2,273 | 0 | 2,273 | 114 | 2,387 |
| 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 | 57 | 92 | 49 | 120 | 50 | 51 | 27 | 34 | 31 | 18 | 38 | 46 | 612 | (179) | 433 | (163) | 449 |
| 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 | 46 | 31 | 10 | 10 | 17 | 10 | 10 | 15 | 16 | 10 | 4 | 191 | 0 | 191 | 0 | 191 |
| 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 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 81 | 3 | 84 |
| 8 | 620.1-6 Materials and Supplies | 94 | 224 | 126 | 18 | 87 | 14 | 3 | 6 | 1 | 2 | 9 | 10 | 595 | 0 | 595 | 22 | 616 |
| 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 | 96 | 35 | 35 | 35 | 35 | 35 | 95 | 0 | 98 | 569 | 0 | 569 | 21 | 589 |
| 14 | 641.1-6 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.1-6 Transportation Expense | 21 | 28 | 24 | 80 | 23 | 23 | 27 | 15 | 38 | 11 | 12 | 22 | 325 | 0 | 325 | 12 | 337 |
| 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 | 570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 570 | 0 | 570 | 21 | 591 |
| 26 | TOTAL WATER DIRECT O&M EXPENSES | 378 | 745 | 416 | 794 | 974 | 411 | 206 | 213 | 237 | 212 | 209 | 421 | 5,216 | (103) | 5,113 | 107 | 5,323 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 2,273 | 114 | 2,387 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 612 | (163) | 449 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 2,885 | (50) | 2,835 |

0513

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Welaka
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 | 35 | 53 | 65 | 52 | 56 | 44 | 51 | 55 | 45 | 54 | 61 | 76 | 647 | 0 | 647 | 101 | 748 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 10 | 15 | 19 | 15 | 16 | 13 | 15 | 16 | 13 | 15 | 18 | 22 | 185 | (62) | 123 | (52) | 133 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 6 | 0 | 6 | 11 | 17 |
| 9 | 631.7 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 4 | 5 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 | 22 | 23 | 23 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 9 | 14 | 17 | 14 | 14 | 12 | 13 | 14 | 12 | 14 | 16 | 20 | 168 | 0 | 168 | 11 | 179 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 4 | 5 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 55 | 82 | 101 | 81 | 87 | 69 | 79 | 86 | 70 | 84 | 95 | 118 | 1,009 | (41) | 968 | 104 | 1,113 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 647 | 101 | 748 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 185 | (52) | 133 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 833 | 49 | 882 |

0514

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Allocated A&G Expenses (6XX.8)

**Company: SSU / Putnam / Welaka**
Docket No.: 920199-WS
Test Year Ended. 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

**FPSC**
Schedule: B-5 (W)
Page 6 of 10
*Preparer:* Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 A & G Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.8 Salaries & Wages - Employees | 139 | 165 | 156 | 158 | 163 | 160 | 168 | 152 | 163 | 169 | 146 | 195 | 1,935 | 0 | 1,935 | 144 | 2,079 |
| 2 | *603.8 Salaries & Wages - Officers, Etc.* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits | 50 | 60 | 56 | 57 | 59 | 58 | 61 | 55 | 59 | 61 | 53 | 71 | 701 | (332) | *368* | *531* | 1,232 |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 Purchased Power | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 | 0 | 33 | 0 | 34 |
| 6 | *616.8 Fuel for Power Purchased* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *0* | *0* | 0 | 0 | 0 |
| 8 | 620.8 Materials and Supplies | 12 | 14 | 13 | 13 | 14 | 13 | 14 | 13 | 14 | 14 | 12 | 16 | 160 | 0 | 160 | 9 | 169 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 11 | 13 | 13 | 13 | 13 | 13 | 14 | 12 | 13 | 14 | 12 | 16 | 156 | 0 | 156 | 7 | 162 |
| 11 | 633.8 Contractual Services - Legal | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 5 | *6* | 63 | 0 | 63 | 4 | 67 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 5 | 6 | 6 | 6 | 6 | 6 | 7 | 6 | 6 | 7 | 6 | 8 | 76 | 0 | 76 | 5 | 81 |
| 14 | 641.8 Rental of Building/Real Prop. | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 30 | 0 | 30 | 15 | 45 |
| 15 | 642.8 Rental of Equipment | 0 | 0 | 0 | *0* | *0* | *0* | 0 | *0* | 0 | *0* | 0 | 0 | 1 | 0 | 1 | 0 | 1 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 |
| 17 | 656.8 Insurance - Vehicle | 7 | 8 | 7 | 7 | 8 | 8 | 8 | 7 | 8 | 8 | 7 | 9 | 92 | 0 | 92 | 16 | 107 |
| 18 | 657.8 Insurance - General Liability | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 9 | 9 | 8 | 11 | 107 | 0 | 107 | 12 | 119 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | *0* | *0* | *0* | *0* | *0* | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 63 | 65 | 66 | 68 |
| 20 | 659.8 Insurance - Other | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 63 | 0 | 63 | 3 | 65 |
| 21 | 660.8 Advertising Expense | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 7 | 0 | 7 | 0 | 7 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 403 | 403 |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *0* | *0* | 0 |
| 24 | 670.8 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 Miscellaneous Expenses | 59 | 70 | 66 | 67 | 69 | 68 | 71 | 64 | 69 | 72 | 62 | 83 | 822 | 0 | 822 | 51 | 873 |
| 26 | **TOTAL WATER A&G EXPENSES** | 305 | 362 | 342 | 346 | 359 | 351 | 369 | 333 | 358 | 371 | 321 | 429 | 4,247 | (269) | 3,978 | 1,266 | 5,513 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 1,935 | 144 | 2,079 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 701 | 531 | 1,232 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 2,636 | 675 | 3,310 |

0515

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Putnam / Welaka

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 | 4,855 | 0 | 4,855 | 4,855 | 0 | 0 | 47 | 75 | (12) | 4,965 | 248 | 0 | 358 | 5,214 |
| 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 | 1,498 | (574) | 924 | 1,498 | (574) | 0 | 12 | 10 | 0 | 947 | 34 | 833 | 316 | 1,814 |
| 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 | 224 | 0 | 224 | 224 | 0 | 0 | 0 | 3 | 0 | 227 | 0 | 0 | 3 | 227 |
| 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 | 81 | 0 | 81 | 81 | 0 | 0 | 0 | 0 | 0 | 81 | 3 | 0 | 3 | 84 |
| 8 620.1-8 Materials and Supplies | 761 | 0 | 761 | 761 | 0 | 0 | 2 | 11 | 0 | 774 | 28 | 0 | 41 | 802 |
| 9 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 632.1-8 Contractual Services - Acct. | 156 | 0 | 156 | 156 | 0 | 0 | 1 | 0 | 0 | 156 | 6 | 0 | 7 | 162 |
| 11 633.1-8 Contractual Services - Legal | 63 | 0 | 63 | 63 | 0 | 0 | 2 | 0 | 0 | 65 | 2 | 0 | 4 | 67 |
| 12 634.1-8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 635.1-8 Contractual Services - Other | 644 | 0 | 644 | 644 | 0 | 0 | 2 | 0 | 0 | 646 | 23 | 0 | 26 | 670 |
| 14 641.1-8 Rental of Building/Real Prop. | 30 | 0 | 30 | 30 | 0 | 0 | 0 | 13 | 0 | 44 | 2 | 0 | 15 | 45 |
| 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 | 327 | 0 | 327 | 327 | 0 | 0 | 0 | 4 | 0 | 332 | 12 | 0 | 16 | 344 |
| 17 656.1-8 Insurance - Vehicle | 92 | 0 | 92 | 92 | 0 | 0 | 2 | 9 | 0 | 104 | 4 | 0 | 16 | 107 |
| 18 657.1-8 Insurance - General Liability | 107 | 0 | 107 | 107 | 0 | 0 | 2 | 5 | 0 | 114 | 4 | 0 | 12 | 119 |
| 19 658.1-8 Insurance - Workman's Comp | 2 | 161 | 163 | 2 | 161 | 0 | 0 | 1 | 0 | 164 | 6 | 0 | 168 | 170 |
| 20 659.1-8 Insurance - Other | 63 | 0 | 63 | 63 | 0 | 0 | 0 | 0 | 0 | 63 | 2 | 0 | 3 | 65 |
| 21 660.1-8 Advertising Expense | 7 | 0 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 7 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 403 | 0 | 0 | 0 | 403 | 0 | 0 | 403 | 403 |
| 23 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 670.1-8 Bad Debt Expense | 168 | 0 | 168 | 168 | 0 | 0 | 0 | 11 | 0 | 179 | 0 | 0 | 11 | 179 |
| 25 675.1-8 Miscellaneous Expenses | 1,393 | 0 | 1,393 | 1,393 | 0 | 0 | 13 | 11 | 0 | 1,417 | 51 | 0 | 76 | 1,468 |
| 26 TOTAL WATER O&M EXPENSES | 10,472 | (412) | 10,059 | 10,472 | (412) | 403 | 86 | 153 | (12) | 10,690 | 427 | 833 | 1,476 | 11,950 |

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.

0516

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Direct Expenses (6XX.1 - .6)

**Company: SSU / Putnam / Welaka**

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 | 2,273 | | 2,273 | 2,273 | | | | | | 2,273 | 114 | | 114 | 2,387 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 612 | (179) | 433 | 612 | (179) | | | | | 433 | 16 | | (163) | 449 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 191 | | 191 | 191 | | | | | | 191 | | | 0 | 191 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 81 | | 81 | 81 | | | | | | 81 | 3 | | 3 | 84 |
| 8 620.1-6 Materials and Supplies | 595 | | 595 | 595 | | | | | | 595 | 22 | | 22 | 616 |
| 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 | 569 | | 569 | 569 | | | | | | 569 | 21 | | 21 | 589 |
| 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 | 325 | | 325 | 325 | | | | | | 325 | 12 | | 12 | 337 |
| 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 | 570 | | 570 | 570 | | | | | | 570 | 21 | | 21 | 591 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 5,218 | (103) | 5,113 | 5,218 | (103) | 0 | 0 | 0 | 0 | 5,113 | 210 | 0 | 107 | 5,323 |

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.

0517

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Welaka

Docket No.: 920199-WS
Test Year Ended 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.7 Salaries & Wages - Employees | 647 | | 647 | 647 | | | | 72 | (6) | 712 | 36 | | 101 | 748 |
| 2 603.7 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 185 | (62) | 123 | 185 | (62) | | | 6 | | 129 | 5 | | (52) | 133 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 3 | | 3 | | | 3 | 3 |
| 6 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 7 618.7 Chemicals | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 8 620.7 Materials and Supplies | 6 | | 6 | 6 | | | | 10 | | 16 | 1 | | 11 | 17 |
| 9 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.7 Contractual Services - Acct | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 11 633.7 Contractual Services - Legal | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 12 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.7 Contractual Services - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 14 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 15 642.7 Rental of Equipment | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 16 650.7 Transportation Expense | 1 | | 1 | 1 | | | | 4 | | 5 | 0 | | 4 | 5 |
| 17 656.7 Insurance - Vehicle | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 18 657.7 Insurance - General Liability | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 19 658.7 Insurance - Workman's Comp | 0 | 22 | 22 | 0 | 22 | | | 1 | | 22 | 1 | | 23 | 23 |
| 20 659.7 Insurance - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 21 660.7 Advertising Expense | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 22 666.7 Reg. Comm. Exp. - Rate Case Amort | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 23 667.7 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 24 670.7 Bad Debt Expense | 168 | | 168 | 168 | | | | 11 | | 179 | | | 11 | 179 |
| 25 675.7 Miscellaneous Expenses | 1 | | 1 | 1 | | | | 4 | | 5 | 0 | | 4 | 5 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 1,009 | (41) | 968 | 1,009 | (41) | 0 | 0 | 109 | (6) | 1,071 | 42 | 0 | 104 | 1,113 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $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.

0518

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Welaka

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 | 1,935 | | 1,935 | 1,935 | | | 47 | 3 | (6) | 1,980 | 99 | | 144 | 2,079 |
| 2 | 603.8 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits | 701 | (332) | 368 | 701 | (332) | | 12 | 4 | | 385 | 14 | 833 | 531 | 1,232 |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 | 615.8 Purchased Power | 33 | | 33 | 33 | | | 0 | 0 | | 34 | | | 0 | 34 |
| 6 | 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 8 | 620.8 Materials and Supplies | 160 | | 160 | 160 | | | 2 | 1 | | 163 | 6 | | 9 | 169 |
| 9 | 631.8 Contractual Services - Engr. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 10 | 632.8 *Contractual Services - Acct.* | 156 | | 156 | 156 | | | 1 | 0 | | 156 | 6 | | 7 | 162 |
| 11 | 633.8 Contractual Services - Legal | 63 | | 63 | 63 | | | 2 | 0 | | 65 | 2 | | 4 | 67 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 76 | | 76 | 76 | | | 2 | 0 | | 78 | 3 | | 5 | 81 |
| 14 | 641.8 Rental of Building/Real Prop. | 30 | | 30 | 30 | | | 0 | 13 | | 44 | 2 | | 15 | 45 |
| 15 | 642.8 Rental of Equipment | 1 | | 1 | 1 | | | 0 | 0 | | 1 | 0 | | 0 | 1 |
| 16 | 650.8 Transportation Expense | 1 | | 1 | 1 | | | 0 | 0 | | 1 | 0 | | 1 | 1 |
| 17 | 656.8 Insurance - Vehicle | 92 | | 92 | 92 | | | 2 | 9 | | 104 | 4 | | 16 | 107 |
| 18 | 657.8 Insurance - General Liability | 107 | | 107 | 107 | | | 2 | 5 | | 114 | 4 | | 12 | 119 |
| 19 | 658.8 Insurance - Workman's Comp. | 2 | 63 | 65 | 2 | 63 | | 0 | 0 | | 65 | 2 | | 66 | 68 |
| 20 | 659.8 Insurance - Other | 63 | | 63 | 63 | | | 0 | 0 | | 63 | 2 | | 3 | 65 |
| 21 | 660.8 Advertising Expense | 7 | | 7 | 7 | | | 0 | 0 | | 7 | 0 | | 0 | 7 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort | 0 | | 0 | 0 | | 403 | 0 | 0 | | 403 | | | 403 | 403 |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 24 | 670.8 Bad Debt Expense | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 25 | 675.8 Miscellaneous Expenses | 822 | | 822 | 822 | | | 13 | 7 | | 842 | 31 | | 51 | 873 |
| 26 | TOTAL WATER A&G EXPENSES | 4,247 | (269) | 3,978 | 4,247 | (269) | 403 | 86 | 44 | (6) | 4,506 | 175 | 833 | 1,266 | 5,513 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: *Workman's Comp* - $342,260 / $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

0519

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Welaka

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) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-8 Salaries & Wages - Employees | 2,709 | | 4,855 | 2,146 | 79.23% | 3,764 | 1,092 | 29.01% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-8 Employee Pensions & Benefits | 193 | | 924 | 731 | 379.00% | 268 | 656 | 244.78% |
| 4 | 610.1-8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-8 Purchased Power | 740 | | 224 | (516) | -69.72% | 1,028 | (804) | -78.20% |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-8 Chemicals | 270 | | 81 | (189) | -69.91% | 375 | (294) | -78.34% |
| 8 | 620.1-8 Materials and Supplies | 618 | | 761 | 143 | 23.13% | 859 | (98) | -11.38% |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.1-8 Contractual Services - Acct. | 0 | | 156 | 156 | N.A. | 0 | 156 | N.A. |
| 11 | 633.1-8 Contractual Services - Legal | 0 | | 63 | 63 | N.A. | 0 | 63 | 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 | 190 | | 644 | 454 | 239.00% | 264 | 380 | 144.01% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 0 | | 30 | 30 | N.A. | 0 | 30 | N.A. |
| 15 | 642.1-8 Rental of Equipment | 209 | | 1 | (208) | -99.45% | 290 | (289) | -99.61% |
| 16 | 650.1-8 Transportation Expense | 277 | | 327 | 50 | 18.15% | 385 | (58) | -14.96% |
| 17 | 656.1-8 Insurance - Vehicle | 0 | | 92 | 92 | N.A. | 0 | 92 | N.A. |
| 18 | 657.1-8 Insurance - General Liability | 131 | | 107 | (24) | -18.48% | 182 | (75) | -41.32% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | | 163 | 163 | N.A. | 0 | 163 | N.A. |
| 20 | 659.1-8 Insurance - Other | 0 | | 63 | 63 | N.A. | 0 | 63 | N.A. |
| 21 | 660.1-8 Advertising Expense | 0 | | 7 | 7 | N.A. | 0 | 7 | N.A. |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 100 | | 0 | (100) | -100.00% | 139 | (139) | -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 | 58 | | 168 | 110 | 189.09% | 81 | 87 | 108.06% |
| 25 | 675.1-8 Miscellaneous Expenses | 1,217 | | 1,393 | 176 | 14.46% | 1,691 | (298) | -17.61% |
| 26 | **TOTAL WATER O&M EXPENSES** | **6,712** | | **10,059** | **3,347** | **49.87%** | **9,325** | **735** | **7.88%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **6,612** | | **10,059** | **3,447** | **52.14%** | **9,186** | **873** | **9.68%** |
| 28 | **Average ERC's** | **82** | | **90** | **8** | **9.76%** | | | |
| 29 | **Average Consumer Price Index - U** | **107.6** | | **138.2** | **29** | **28.58%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **38.93%** | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Welaka

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 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 | 1,347 | | 2,273 | 926 | 68.76% | 1,871 | 402 | 21.47% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | 0 | | 433 | 433 | N.A. | 0 | 433 | N.A. |
| 4 | 610.1-6 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 740 | | 191 | (549) | -74.21% | 1,028 | (837) | -81.44% |
| 6 | 616.1-6 Fuel for Power Purchased | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 270 | | 81 | (189) | -69.91% | 375 | (294) | -78.34% |
| 8 | 620.1-6 Materials and Supplies | 618 | | 595 | (23) | -3.79% | 859 | (264) | -30.75% |
| 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 | 0 | | 569 | 569 | N.A. | 0 | 569 | 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 | | 325 | 325 | N.A. | 0 | 325 | 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. | | | 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 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.1-6 Miscellaneous Expenses | 0 | | 570 | 570 | N.A. | 0 | 570 | N.A. |
| 26 | **TOTAL WATER O&M EXPENSES** | **2,975** | | **5,113** | **2,138** | **71.87%** | **4,133** | **980** | **23.71%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **2,975** | | **5,113** | **2,138** | **71.87%** | **4,133** | **980** | **19.17%** |
| 28 | ***Average ERC's*** | **82** | | **90** | **8** | **9.76%** | | | |
| 29 | **Average Consumer Price Index - U** | **107.6** | | **136.2** | **29** | **26.58%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **38.93%** | | | |

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 / Welaka

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) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 165 | | 647 | 483 | 293.15% | 229 | 419 | 182.98% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 123 | 123 | N.A. | 0 | 123 | N.A. |
| 4 | 610.7 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.7 Purchased Power | 0 | | 0 | 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 | | 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 | 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 | | 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 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | | | 22 | 22 | N.A. | 0 | 22 | N.A. |
| 20 | 659.7 Insurance - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.7 Advertising Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.7 Reg. Comm. Exp. - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.7 Bad Debt Expense | 58 | | 168 | 110 | 189.09% | 81 | 87 | 108.08% |
| 25 | 675.7 Miscellaneous Expenses | 399 | | 1 | (398) | -99.70% | 554 | (553) | -99.78% |
| 26 | **TOTAL WATER O&M EXPENSES** | **822** | | **968** | **347** | **55.79%** | **864** | **105** | **12.14%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **822** | | **968** | **347** | **55.79%** | **864** | **105** | **10.83%** |
| 28 | **Average ERC's** | **82** | | **90** | **8** | **9.76%** | | | |
| 29 | **Average Consumer Price Index - U** | **107.6** | | **136.2** | **29** | **26.58%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **38.93%** | | | |

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 / Welaka

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the *following comparison* of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 04/30/85 | (a) | (3) Current Test Year *Ended* 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 Salaries & Wages - Employees | 1,197 | | 1,935 | 738 | 61.60% | 1,663 | 271 | 16.32% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.8 Employee Pensions & Benefits | 193 | | 368 | 175 | 90.89% | 268 | 100 | 37.40% |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 0 | | 33 | 33 | N.A. | 0 | 33 | N.A. |
| 6 | *618.8 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 | | 160 | 160 | N.A. | 0 | 160 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.8 Contractual Services - Acct. | | | 156 | 156 | N.A. | 0 | 156 | N.A. |
| 11 | 633.8 Contractual Services - Legal | | | 63 | 63 | N.A. | 0 | 63 | N.A. |
| 12 | 634.8 Contractual Services - Mgmt. Fees | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.8 Contractual Services - Other | 190 | | 76 | (114) | -60.25% | 264 | (188) | -71.39% |
| 14 | 641.8 Rental of Building/Real Prop. | | | 30 | 30 | N.A. | 0 | 30 | N.A. |
| 15 | 642.8 Rental of Equipment | 209 | | 1 | (208) | -99.45% | 290 | (289) | -99.61% |
| 16 | 650.8 Transportation Expense | 277 | | 1 | (276) | -99.71% | 385 | (384) | -99.78% |
| 17 | 656.8 Insurance - Vehicle | | | 92 | 92 | N.A. | 0 | 92 | N.A. |
| 18 | 657.8 Insurance - General Liability | 131 | | 107 | (24) | -18.48% | 182 | (75) | -41.32% |
| 19 | 658.8 Insurance - Workman's Comp. | | | 65 | 65 | N.A. | 0 | 65 | N.A. |
| 20 | 659.8 Insurance - Other | | | 63 | 63 | N.A. | 0 | 63 | N.A. |
| 21 | 660.8 Advertising Expense | | | 7 | 7 | N.A. | 0 | 7 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 100 | | 0 | (100) | -100.00% | 139 | (139) | -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 | 818 | | 822 | 4 | 0.45% | 1,137 | (315) | -27.70% |
| 26 | **TOTAL WATER O&M EXPENSES** | **3,115** | | **3,978** | **863** | **27.69%** | **4,328** | **(350)** | **-8.09%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **3,015** | | **3,978** | **963** | **31.92%** | **4,189** | **(211)** | **-5.31%** |
| 28 | **Average ERC's** | **82** | | **90** | **8** | **9.76%** | | | |
| 29 | **Average Consumer Price Index - U** | **107.6** | | **136.2** | **29** | **26.58%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **38.93%** | | | |

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 / Welaka
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 | 1,092 | 29.01% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | N.A. | |
| 3 | 604.1-S Employee Pensions & Benefits | 656 | 244.78% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (804) | -78.20% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | (294) | -78.34% | |
| 8 | 620.1-S Materials and Supplies | (98) | -11.38% | |
| 9 | 631.1-S Contractual Services - Engr. | 0 | N.A. | |
| 10 | 632.1-S Contractual Services - Acct. | 156 | N.A. | |
| 11 | 633.1-S Contractual Services - Legal | 63 | N.A. | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | N.A. | |
| 13 | 635.1-S Contractual Services - Other | 380 | 144.01% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | 30 | N.A. | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | (269) | -99.61% | |
| 16 | 650.1-S Transportation Expense | (58) | -14.96% | |
| 17 | 656.1-S Insurance - Vehicle | 92 | N.A. | |
| 18 | 657.1-S Insurance - General Liability | (75) | -41.32% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 163 | N.A. | |
| 20 | 659.1-S Insurance - Other | 63 | N.A. | |
| 21 | 660.1-S Advertising Expense | 7 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (139) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 87 | 108.08% | |
| 25 | 675.1-S Miscellaneous Expenses | (298) | -17.61% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 735 | 7.88% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Putnam / Welaka**

**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 / Welaka**

**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<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>Joe Cressee | 90 - 200 | 334,415 | Pleadings, meetings with staff, legal representation. |
| 23 | Gatlin, Woods, Carlson, & Cowdery | Ken Gatlin | 125 - 175 | 2,675 | Legal representation. |
| 26 | Temporary Services and Mail Carriers | Various temporary services | 5 - 13 | 110,193 | Temporary help, Overnight mail, etc. |
| 28 | Southern States Utilities | | | 22,600 | Outside printers |
| 29 | (Rate case assembly) | | | 412,733 | Customer notification mailing costs |
| 30 | | | | 29,459 | Material & supplies |
| 31 | | | | 3,306 | Others |
| 33 | FPSC | | | 2,250 | Filing fees with FPSC |
| 35 | | | Total | $1,772,200 | |

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

| | AMORTIZATION OF RATE CASE EXPENSE: | Total FPSC Filed | Allocation To System |
|---|---|---|---|
| 47 | Prior Unamortized Rate Case Expense | | |
| 48 | Current Rate Case Expense | $1,772,200 | $1,614 |
| 50 | Total Projected Rate Case Expense | 1,772,200 | 1,614 |
| 52 | **Annual Amortization Over 4 Years** | **$443,050** | **$403** |
| 55 | Method of Allocation Between Systems: | | |
| 56 | Average Number of Customers | 101,044 | 92 |
| 57 | % of Total | 100% | 0.0910% |
| 59 | (A detailed allocation schedule is | | |
| 60 | contained in Volume I of the MFR's) | | |

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

**For the Test Year and 2 years Prior and 1 Year Subsequent - 1991**

**Company: SSU / Putnam / Welaka**

**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 / Putnam / Welaka

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 / Putnam / Welaka

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 | 75 | 40 | 2.50% | 2 | 0 | 2 |
| 4 339.1 Other Plant & Misc. | 68 | 25 | 4.00% | 3 | 0 | 3 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 303.2 Land & Land Rights | 23 | 0 | N.A. | 0 | 0 | 0 |
| 7 304.2 Structures & Improvements | 1,229 | 33 | 3.03% | 37 | 0 | 37 |
| 8 305.2 Collect. & Impound. | 7 | 50 | 2.00% | 0 | 0 | 0 |
| 9 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 690 | 30 | 3.33% | 23 | 0 | 23 |
| 11 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 22 | 35 | 2.86% | 1 | 0 | 1 |
| 13 310.2 Power Generation Eq. | 9 | 20 | 5.00% | 0 | 0 | 0 |
| 14 311.2 Pumping Equipment | 5,657 | 20 | 5.00% | 283 | 0 | 283 |
| 15 339.2 Other Plant & Misc. | (10) | 25 | 4.00% | (0) | 0 | (0) |
| 16 **WATER TREATMENT PLANT** | | | | | | |
| 17 303.3 Land & Land Rights | 2,651 | 0 | N.A. | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 1,429 | 33 | 3.03% | 43 | 0 | 43 |
| 19 320.3 Water Treatment Eq. | 1,404 | 22 | 4.55% | 64 | 0 | 64 |
| 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 | 90 | 37 | 2.70% | 2 | 0 | 2 |
| 25 331.4 Transm. & Distribution | 11,308 | 43 | 2.33% | 263 | 0 | 263 |
| 26 333.4 Services | 4,003 | 40 | 2.50% | 100 | 0 | 100 |
| 27 334.4 Meters & Meter Insallation | 7,665 | 20 | 5.00% | 383 | 0 | 383 |
| 28 335.4 Hydrants | 73 | 45 | 2.22% | 2 | 0 | 2 |
| 29 339.4 Other Plant & Misc. | 107 | 25 | 4.00% | 4 | 0 | 4 |
| 30 **GENERAL PLANT** | | | | | | |
| 31 303.5 Land & Land Rights | 483 | 0 | N.A. | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 2,400 | 40 | 2.50% | 60 | 0 | 60 |
| 33 340.5 Office Furniture & Equipment | 1,231 | 15 | 6.67% | 82 | 0 | 82 |
| 34 340.51 Computer Equipment | 1,902 | 6 | 16.67% | 317 | 0 | 317 |
| 35 341.5 Transportation Equipment | 1,635 | 6 | 16.67% | 273 | 0 | 273 |
| 36 342.5 Stores Equipment | 13 | 18 | 5.56% | 1 | 0 | 1 |
| 37 343.5 Tools, Shop & Garage | 620 | 16 | 6.25% | 39 | 0 | 39 |
| 38 344.5 Laboratory Equipment | 137 | 15 | 6.67% | 9 | 0 | 9 |
| 39 345.5 Power Operated Equipment | 808 | 12 | 8.33% | 67 | 0 | 67 |
| 40 346.5 Communication Equipment | 255 | 10 | 10.00% | 25 | 0 | 25 |
| 41 347.5 Miscellaneous Equipment | 86 | 15 | 6.67% | 6 | 0 | 6 |
| 42 348.5 Other Tangible Plant | 68 | 10 | 10.00% | 7 | 0 | 7 |
| 43 | | | | | | |
| 44 **INTANGIBLE PLANT** | 143 | | 3.22% | 5 | 0 | 5 |
| 45 **SUPPLY & PUMPING** | 7,627 | | 4.51% | 344 | 0 | 344 |
| 46 **WATER TREATMENT PLANT** | 5,484 | | 1.95% | 107 | 0 | 107 |
| 47 **TRANSM. & DISTRIBUTION** | 23,247 | | 3.25% | 755 | 0 | 755 |
| 48 **GENERAL PLANT** | 9,638 | | 9.19% | 886 | 0 | 886 |
| 49 | | | | | | |
| 51 **TOTAL DEPRECIATION EXPENSE** | 46,138 | | 4.54% | 2,096 | 0 | 2,096 |
| 52 **AMORTIZATION OF CIAC** | ========== | | ========== | (198) | 0 | (198) |
| 53 **NON-USED AND USEFUL** | | | | (313) | 0 | (313) |
| 54 **NET DEPRECIATION EXPENSE - WATER** | | | | 1,584 | 0 | 1,584 |
| | | | | ========== | ========== | ========== |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Welaka

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 | 4.31% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 4,658 | 2.34% | 109 | 0 | 109 |
| 3 Meter Installation Fees | 1,788 | 5.00% | 89 | 0 | 89 |
| 4 Contributed Lines | 0 | 2.34% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 0 | 3.58% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 6,446 | | 198 | 0 | 198 |

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 / Welaka

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 | 1,229 | 37 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 7 | 0 | 2.00% |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 690 | 23 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 22 | 1 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 9 | 0 | 5.00% |
| 9 | 311.2 Pumping Equipment | 5,657 | 283 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (10) | (0) | 4.00% |
| 11 | 304.3 Structures & Improvements | 1,429 | 43 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 1,404 | 64 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservlors | 90 | 2 | 2.70% |
| 15 | **COMPOSITE RATE** | 10,527 | 453 | 4.31% |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 0 | 0 | N.A. |
| 18 | 331.4 Transm. & Distribution | 11,308 | 263 | 2.33% |
| 19 | 335.4 Hydrants | 73 | 2 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 107 | 4 | 4.00% |
| 21 | **COMPOSITE RATE** | 11,488 | 269 | 2.34% |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 7,665 | 383 | 5.00% |
| 24 | **COMPOSITE RATE** | 7,665 | 383 | 5.00% |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 4,003 | 100 | 2.50% |
| 27 | **COMPOSITE RATE** | 4,003 | 100 | 2.50% |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 10,527 | 453 | 4.31% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 11,488 | 269 | 2.34% |
| 31 | Meter Installation Fees (Line 24) | 7,665 | 383 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 4,003 | 100 | 2.50% |
| 33 | **COMPOSITE RATE** | 33,683 | 1,206 | 3.58% |

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

## NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Putnam / Welaka
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE | | | 1991 NON-USED & USEFUL DEPRECIATION EXPENSE | |
| Line No. | Account No. and Name | Adjusted Depr. Exp. | Remove Amortization of CIAC | Depreciation on Invested Plant | % | Amount |
| 1 | **INTANGIBLE PLANT** | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 2 | 0 | 2 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | 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 | 37 | 0 | 37 | 47.00% | 18 |
| 8 | 305.2 Collect. & Impound. | 0 | 0 | 0 | 47.00% | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 23 | 0 | 23 | 47.00% | 11 |
| 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. | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 283 | 0 | 283 | 47.00% | 133 |
| 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 | 43 | 0 | 43 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 64 | 0 | 64 | 46.00% | 29 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0.00% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservlors | 2 | 0 | 2 | 76.00% | 2 |
| 25 | 331.4 Transm. & Distribution | 263 | 0 | 263 | 46.00% | 121 |
| 26 | 333.4 Services | 100 | 0 | 100 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 383 | 0 | 383 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 2 | 0 | 2 | 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 | 60 | 0 | 60 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 82 | 0 | 82 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 317 | 0 | 317 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 273 | 0 | 273 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 1 | 0 | 1 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 39 | 0 | 39 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 9 | 0 | 9 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 67 | 0 | 67 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 25 | 0 | 25 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 6 | 0 | 6 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | 7 | 0 | 7 | 0.00% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 5 | 0 | 5 | | 0 |
| 45 | **SUPPLY & PUMPING** | 344 | 0 | 344 | | 161 |
| 46 | **WATER TREATMENT PLANT** | 107 | 0 | 107 | | 29 |
| 47 | **TRANSM. & DISTRIBUTION** | 755 | 0 | 755 | | 123 |
| 48 | **GENERAL PLANT** | 886 | 0 | 886 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | 2,096 | 0 | 2,096 | | 313 |
| 52 | Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) = | | | | 14.96% | |

## SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

**Company: SSU / Putnam / Welaka**
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:** | 615 | 23 | 639 | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | 615 | 31 | 646 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 419 | 419 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 419 | 419 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 733 | 0 | 733 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 733 | 0 | 733 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 1,348 | 442 | 1,791 | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | 1,348 | 450 | 1,798 | | 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 / Welaka
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 | 13,677 | 519 | 14,196 | 13,677 | 689 | 14,366 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 10,472 | (412) | 10,059 | 10,472 | 1,478 | 11,950 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 1,584 | 0 | 1,584 | 1,584 | 0 | 1,584 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 1,348 | 450 | 1,798 | 1,348 | 450 | 1,798 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 13,404 | 38 | 13,442 | 13,404 | 1,928 | 15,332 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | **273** | **481** | **754** | **273** | **(1,239)** | **(966)** | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | 273 | 481 | 754 | 273 | (1,239) | (966) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 21,912 | (1,016) | 20,896 | 21,912 | (780) | 21,132 | 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 | 1,271 | (59) | 1,212 | 1,271 | (45) | 1,226 | - | - |
| 17 Total Taxable Income | (997) | 540 | (458) | (997) | (1,194) | (2,191) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | **(375)** | **203** | **(172)** | **(375)** | **(449)** | **(825)** | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 92 | 0 | 92 | 92 | 0 | 92 | C-9 (W) | - |
| 22 Investment Tax Credit | 18 | 0 | 18 | 18 | 0 | 18 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | **(486)** | **203** | **(283)** | **(486)** | **(449)** | **(935)** | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Welaka

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. (%) | 14.96% | 0.00% | 14.96% | B-13 (W) | |
| 3 | NON-USED & USEFUL AMORT. EXP. | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Western Shores - 566

## Lake County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

**Company: SSU / Lake / Western Shores**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

| (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 | 238,230 | (806) | 237,424 | A-5 (W) |
| 2 | Utility Land & Land Rights | 3,712 | 0 | 3,712 | A-5 (W) |
| 3 | Non-Used & Useful | (346) | 0 | (346) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (54,553) | (130) | (54,683) | A-9 (W) |
| 6 | CIAC | (76,985) | 0 | (76,985) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 8,129 | 0 | 8,129 | A-14 (W) |
| 8 | Acquisition Adjustments | (26,095) | 0 | (26,095) | A-20 (W) |
| 9 | Accum. Amort. of Acq. Adjust. | 11,906 | 0 | 11,906 | A-20 (W) |
| 10 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 | Deferred Tax | 22,664 | 0 | 22,664 | C-7 (W) |
| 12 | Working Capital Allowance | 3,305 | 521 | 3,826 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 129,968 | (415) | 129,553 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 RATE BASE (INTERIM) | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 | Utility Plant in Service | 238,230 | (806) | 237,424 | A-5 (W) |
| 2 | Utility Land & Land Rights | 3,712 | 0 | 3,712 | A-5 (W) |
| 3 | Non-Used & Useful | (346) | 0 | (346) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (54,553) | (130) | (54,683) | A-9 (W) |
| 6 | CIAC | (76,985) | 0 | (76,985) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 8,129 | 0 | 8,129 | A-14 (W) |
| 8 | Acquisition Adjustments | (26,095) | 0 | (26,095) | A-20 (W) |
| 9 | Accum. Amort. of Acq. Adjust. | 11,906 | 0 | 11,906 | A-20 (W) |
| 10 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 11 | Deferred Tax | 22,664 | 0 | 22,664 | C-7 (W) |
| 12 | Working Capital Allowance | 3,305 | (161) | 3,144 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | **129,968** | **(1,097)** | **128,871** | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Lake / Western Shores**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | Ending | Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **A. UTILTIY PLANT IN SERVICE (Interim / Final):** | | | | |
| 2 | 1. To zero out Organizational Costs balance. | (1,612) | (0) | (806) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (1,612) | (0) | (806) | |
| 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. | 220 | 220 | 220 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (701) | (351) | |
| 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 | | 220 | (481) | (130) | |
| 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 / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 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). | (161) | (161) | (161) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (161) | (161) | (161) | |
| 43 | **M. WORKING CAPITAL ALLOWANCE (Final):** | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 521 | 521 | 521 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 521 | 521 | 521 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | **TOTAL WATER RATE BASE ADJUSTMENTS (Interim):** | (1,553) | (642) | (1,097) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | **TOTAL WATER RATE BASE ADJUSTMENTS (Final):** | (870) | 40 | (415) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 93,641 |
| 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** | 93,641 |
| 38 | 1985 Additions | 3,746 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 3,746 |
| 42 | 12/31/85 BALANCE | 97,387 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **97,387** |
| 2 | 1986 Additions | 11,014 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 11,014 |
| 6 | **12/31/86 BALANCE** | **108,401** |
| 7 | 1987 Additions | 5,009 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 5,009 |
| 11 | **12/31/87 BALANCE** | **113,410** |
| 12 | 1988 Additions | 75,984 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 75,984 |
| 16 | **12/31/88 BALANCE** | **189,394** |
| 17 | 1989 Additions | 9,988 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 9,988 |
| 21 | **12/31/89 BALANCE** | **199,382** |
| 22 | 1990 Additions (A/C 101) | 31,169 |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | 31,169 |
| 27 | **12/31/90 BALANCE** | **230,551** |
| 28 | 1990 General Plant Reallocation Adjustments * | 964 |
| 29 | **12/31/90 ADJUSTED BALANCE** | **231,515** |
| 30 | 1991 Additions (A/C 101) | 20,855 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (0) |
| 34 | 1991 Net Additions | 20,855 |
| 35 | **12/31/91 BALANCE** | **252,370** |

* 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 / Western Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 PLANT IN SERVICE | | | | | | AVERAGE 1991 PLANT IN SERVICE | | |
| Line No. Account No. and Name | Per Books 12/31/90 | 1991 Additions* A/C 101 | A/C 106 | Per Books 12/31/91 (2+3+4) | 1991 Utility Adjustments Beginning | Ending | Adjusted Balance 12/31/91 (5+7) | Balance Per Books ((2+5)/2) | Utility Adjustments ((6+7)/2) | Adj. Util. Balance (9+10) |
| 1 **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 301.1 Organization | 1,612 | (1,612) | 0 | 0 | (1,612) | (0) | 0 | 806 | (806) | 0 |
| 3 302.1 Franchises | 711 | 75 | 0 | 786 | 0 | 0 | 786 | 749 | 0 | 749 |
| 4 339.1 Other Plant & Misc. | 514 | 0 | 0 | 514 | 0 | 0 | 514 | 514 | 0 | 514 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 303.2 Land & Land Rights | 46 | 0 | 0 | 46 | 0 | 0 | 46 | 46 | 0 | 46 |
| 7 304.2 Structures & Improvements | 3,068 | 0 | 0 | 3,068 | 0 | 0 | 3,068 | 3,068 | 0 | 3,068 |
| 8 305.2 Collect. & Impound. | 55 | 0 | 0 | 55 | 0 | 0 | 55 | 55 | 0 | 55 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 20,894 | 25 | 0 | 20,919 | 0 | 0 | 20,919 | 20,907 | 0 | 20,907 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 28 | 0 | 0 | 28 | 0 | 0 | 28 | 28 | 0 | 28 |
| 13 310.2 Power Generation Eq. | 18 | 0 | 0 | 18 | 0 | 0 | 18 | 18 | 0 | 18 |
| 14 311.2 Pumping Equipment | 16,215 | 0 | 0 | 16,215 | 0 | 0 | 16,215 | 16,215 | 0 | 16,215 |
| 15 339.2 Other Plant & Misc. | 5,051 | 0 | 0 | 5,051 | 0 | 0 | 5,051 | 5,051 | 0 | 5,051 |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 303.3 Land & Land Rights | 2,203 | 0 | 0 | 2,203 | 0 | 0 | 2,203 | 2,203 | 0 | 2,203 |
| 18 304.3 Structures & Improvements | 4,966 | 0 | 0 | 4,966 | 0 | 0 | 4,966 | 4,966 | 0 | 4,966 |
| 19 320.3 Water Treatment Eq. | 4,679 | 39 | 0 | 4,717 | 0 | 0 | 4,717 | 4,698 | 0 | 4,698 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 22 303.4 Land & Land Rights | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| 23 304.4 Structures & Improvements | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 24 330.4 Distr. Reservoirs | 599 | 0 | 0 | 599 | 0 | 0 | 599 | 599 | 0 | 599 |
| 25 331.4 Transm. & Distribution | 113,368 | 0 | 0 | 113,368 | 0 | 0 | 113,368 | 113,368 | 0 | 113,368 |
| 26 333.4 Services | 12,710 | 3,608 | 0 | 16,318 | 0 | 0 | 16,318 | 14,514 | 0 | 14,514 |
| 27 334.4 Meters & Meter Insallation | 14,830 | 16,490 | 0 | 31,320 | 0 | 0 | 31,320 | 23,075 | 0 | 23,075 |
| 28 335.4 Hydrants | 1,694 | 0 | 0 | 1,694 | 0 | 0 | 1,694 | 1,694 | 0 | 1,694 |
| 29 339.4 Other Plant & Misc. | 241 | 0 | 0 | 241 | 0 | 0 | 241 | 241 | 0 | 241 |
| 30 **GENERAL PLANT** | | | | | | | | | | |
| 31 303.5 Land & Land Rights | 1,485 | (50) | 0 | 1,435 | 0 | 0 | 1,435 | 1,460 | 0 | 1,460 |
| 32 304.5 Structures & Improvements | 7,162 | 177 | 0 | 7,340 | 0 | 0 | 7,340 | 7,251 | 0 | 7,251 |
| 33 340.5 Office Furniture & Equipme | 3,690 | 60 | 0 | 3,750 | 0 | 0 | 3,750 | 3,720 | 0 | 3,720 |
| 34 340.51 Computer Equipment | 4,865 | 1,766 | 0 | 6,631 | 0 | 0 | 6,631 | 5,748 | 0 | 5,748 |
| 35 341.5 Transportation Equipment | 4,757 | 367 | 0 | 5,124 | 0 | 0 | 5,124 | 4,941 | 0 | 4,941 |
| 36 342.5 Stores Equipment | 36 | 9 | 0 | 45 | 0 | 0 | 45 | 40 | 0 | 40 |
| 37 343.5 Tools, Shop & Garage | 1,890 | (35) | 0 | 1,855 | 0 | 0 | 1,855 | 1,872 | 0 | 1,872 |
| 38 344.5 Laboratory Equipment | 401 | 28 | 0 | 429 | 0 | 0 | 429 | 415 | 0 | 415 |
| 39 345.5 Power Operated Equipment | 2,551 | (220) | 0 | 2,331 | 0 | 0 | 2,331 | 2,441 | 0 | 2,441 |
| 40 346.5 Communication Equipment | 741 | 58 | 0 | 799 | 0 | 0 | 799 | 770 | 0 | 770 |
| 41 347.5 Miscellaneous Equipment | 231 | 59 | 0 | 291 | 0 | 0 | 291 | 261 | 0 | 261 |
| 42 348.5 Other Tangible Plant | 199 | 10 | 0 | 209 | 0 | 0 | 209 | 204 | 0 | 204 |
| 43 | | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 2,837 | (1,537) | 0 | 1,300 | (1,612) | (0) | 1,300 | 2,069 | (806) | 1,263 |
| 45 **SUPPLY & PUMPING** | 45,375 | 25 | 0 | 45,400 | 0 | 0 | 45,400 | 45,388 | 0 | 45,388 |
| 46 **WATER TREATMENT PLANT** | 11,848 | 39 | 0 | 11,886 | 0 | 0 | 11,886 | 11,867 | 0 | 11,867 |
| 47 **TRANSM. & DISTRIBUTION** | 143,447 | 20,098 | 0 | 163,545 | 0 | 0 | 163,545 | 153,496 | 0 | 153,496 |
| 48 **GENERAL PLANT** | 28,008 | 2,230 | 0 | 30,239 | 0 | 0 | 30,239 | 29,124 | 0 | 29,124 |
| 49 | | | | | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 231,515 | 20,855 | 0 | 252,370 | (1,612) | (0) | 252,370 | 241,943 | (806) | 241,136 |
| 51 **LAND & LAND RIGHTS** | 3,737 | (50) | 0 | 3,687 | 0 | 0 | 3,687 | 3,712 | 0 | 3,712 |
| 52 **TOTAL PIS LESS LAND** | 227,778 | 20,905 | 0 | 248,683 | (1,612) | (0) | 248,683 | 238,230 | (806) | 237,424 |

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

## SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
**Non-Used and Useful Calculations**

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|
| | AVERAGE 1991 INVESTED PLANT IN SERVICE | | | | 1991 NON-USED & USEFUL | |
| Line No. Account No. and Name | Adjusted Utility Balance | Remove Contri. CIAC Property | Remove Advances For Construction | Invested Plant in Service | Percentage | Average Amount |
| 1 **INTANGIBLE PLANT** | | | | | | |
| 2 301.1 Organization | 0 | 0 | 0 | 0 | 0% | 0 |
| 3 302.1 Franchises | 749 | 0 | 0 | 749 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 514 | 0 | 0 | 514 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 303.2 Land & Land Rights | 46 | 0 | 0 | 46 | 0% | 0 |
| 7 304.2 Structures & Improvements | 3,068 | 0 | 0 | 3,068 | 0% | 0 |
| 8 305.2 Collect. & Impound. | 55 | 0 | 0 | 55 | 0% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 20,907 | 0 | 0 | 20,907 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 28 | 0 | 0 | 28 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 18 | 0 | 0 | 18 | 0% | 0 |
| 14 311.2 Pumping Equipment | 16,215 | 0 | 0 | 16,215 | 0% | 0 |
| 15 339.2 Other Plant & Misc. | 5,051 | 0 | 0 | 5,051 | 0% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | | |
| 17 303.3 Land & Land Rights | 2,203 | 0 | 0 | 2,203 | 0% | 0 |
| 18 304.3 Structures & Improvements | 4,966 | 0 | 0 | 4,966 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 4,698 | 0 | 0 | 4,698 | 12% | 564 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 303.4 Land & Land Rights | 3 | 0 | 0 | 3 | 0% | 0 |
| 23 304.4 Structures & Improvements | 1 | 0 | 0 | 1 | 0% | 0 |
| 24 330.4 Distr. Reserviors | 599 | 0 | 0 | 599 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 113,368 | 25,515 | 0 | 87,853 | 0% | 0 |
| 26 333.4 Services | 14,514 | 0 | 0 | 14,514 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 23,075 | 0 | 0 | 23,075 | 0% | 0 |
| 28 335.4 Hydrants | 1,694 | 381 | 0 | 1,313 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 241 | 54 | 0 | 187 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | | |
| 31 303.5 Land & Land Rights | 1,460 | 0 | 0 | 1,460 | 0% | 0 |
| 32 304.5 Structures & Improvements | 7,251 | 0 | 0 | 7,251 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 3,720 | 0 | 0 | 3,720 | 0% | 0 |
| 34 340.51 Computer Equipment | 5,748 | 0 | 0 | 5,748 | 0% | 0 |
| 35 341.5 Transportation Equipment | 4,941 | 0 | 0 | 4,941 | 0% | 0 |
| 36 342.5 Stores Equipment | 40 | 0 | 0 | 40 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 1,872 | 0 | 0 | 1,872 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 415 | 0 | 0 | 415 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 2,441 | 0 | 0 | 2,441 | 0% | 0 |
| 40 346.5 Communication Equipment | 770 | 0 | 0 | 770 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 261 | 0 | 0 | 261 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 204 | 0 | 0 | 204 | 0% | 0 |
| 43 | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,263 | 0 | 0 | 1,263 | | 0 |
| 45 **SUPPLY & PUMPING** | 45,388 | 0 | 0 | 45,388 | | 0 |
| 46 **WATER TREATMENT PLANT** | 11,867 | 0 | 0 | 11,867 | | 564 |
| 47 **TRANSM. & DISTRIBUTION** | 153,496 | 25,951 | 0 | 127,545 | | 0 |
| 48 **GENERAL PLANT** | 29,124 | 0 | 0 | 29,124 | | 0 |
| 49 | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 241,136 | 25,951 | 0 | 215,185 | | 564 |
| 51 **LAND & LAND RIGHTS** | 3,712 | 0 | 0 | 3,712 | | 0 |
| 52 **TOTAL PIS LESS LAND** | 237,424 | 25,951 | 0 | 211,473 | | 564 |
| 53 | | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | 0.26% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

**Company: SSU / Lake / Western Shores**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | **AVERAGE 1991 - NON-USED & USEFUL** | | | |
| Line No. Description | Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| **WATER** | | | | |
| 1 Plant in Service | 564 | 0 | 564 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (191) | 0 | (191) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | (26) | 0 | (26) | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | **346** | **0** | **346** | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 17,778 |
| 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** | 17,778 |
| 38 | 1985 Additions | 3,666 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 3,666 |
| 42 | **12/31/85 BALANCE** | 21,444 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **21,444** |
| 2 | 1986 Additions | 4,000 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 4,000 |
| 6 | **12/31/86 BALANCE** | **25,444** |
| 7 | 1987 Additions | 4,338 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 4,338 |
| 11 | **12/31/87 BALANCE** | **29,782** |
| 12 | 1988 Additions | 5,505 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 5,505 |
| 16 | **12/31/88 BALANCE** | **35,287** |
| 17 | 1989 Additions | 7,014 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 7,014 |
| 21 | **12/31/89 BALANCE** | **42,301** |
| 22 | 1990 Additions | 7,955 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 7,955 |
| 26 | **12/31/90 BALANCE** | **50,256** |
| 27 | 1990 General Plant Reallocation Adjustments * | (254) |
| 28 | **12/31/90 ADJUSTED BALANCE** | **50,002** |
| 29 | 1991 Additions | 9,101 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 481 |
| 32 | 1991 Net Additions | 9,582 |
| 33 | **12/31/91 BALANCE** | **59,584** |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED DEPRECIATION | | | | | | AVERAGE 1991 ACCUM. DEPR. | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions * | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| 1 INTANGIBLE PLANT | | | | | | | | | |
| 2 301.1 Organization | 220 | 0 | 220 | (220) | (220) | 0 | 220 | (220) | 0 |
| 3 302.1 Franchises | 184 | 19 | 203 | 0 | 0 | 203 | 193 | 0 | 193 |
| 4 339.1 Other Plant & Misc. | 135 | 21 | 155 | 0 | 0 | 155 | 145 | 0 | 145 |
| 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 | 1,033 | 93 | 1,126 | 0 | 0 | 1,126 | 1,079 | 0 | 1,079 |
| 8 305.2 Collect. & Impound. | 4 | 1 | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 7,911 | 697 | 8,608 | 0 | 0 | 8,608 | 8,260 | 0 | 8,260 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 2 | 1 | 3 | 0 | 0 | 3 | 2 | 0 | 2 |
| 13 310.2 Power Generation Eq. | 2 | 1 | 3 | 0 | 0 | 3 | 2 | 0 | 2 |
| 14 311.2 Pumping Equipment | 7,341 | 811 | 8,152 | 0 | 0 | 8,152 | 7,746 | 0 | 7,746 |
| 15 339.2 Other Plant & Misc. | 2,507 | 202 | 2,709 | 0 | 0 | 2,709 | 2,608 | 0 | 2,608 |
| 16 WATER TREATMENT PLANT | | | | | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 1,433 | 150 | 1,584 | 0 | 0 | 1,584 | 1,509 | 0 | 1,509 |
| 19 320.3 Water Treatment Eq. | 1,488 | 214 | 1,702 | 0 | 0 | 1,702 | 1,595 | 0 | 1,595 |
| 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 | 172 | 16 | 188 | 0 | 0 | 188 | 180 | 0 | 180 |
| 25 331.4 Transm. & Distribution | 11,931 | 2,636 | 14,568 | 0 | 0 | 14,568 | 13,250 | 0 | 13,250 |
| 26 333.4 Services | 2,562 | 363 | 2,925 | 0 | 0 | 2,925 | 2,744 | 0 | 2,744 |
| 27 334.4 Meters & Meter Insallation | 3,859 | 1,154 | 5,013 | 0 | 0 | 5,013 | 4,436 | 0 | 4,436 |
| 28 335.4 Hydrants | 24 | 38 | 62 | 0 | 0 | 62 | 43 | 0 | 43 |
| 29 339.4 Other Plant & Misc. | 34 | 10 | 43 | 0 | 0 | 43 | 38 | 0 | 38 |
| 30 GENERAL PLANT | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 947 | 181 | 1,128 | 0 | 0 | 1,128 | 1,037 | 0 | 1,037 |
| 33 340.5 Office Furniture & Equipment | 1,191 | 248 | 1,439 | 0 | 0 | 1,439 | 1,315 | 0 | 1,315 |
| 34 340.51 Computer Equipment | 611 | 958 | 1,569 | 0 | 701 | 2,270 | 1,090 | 351 | 1,440 |
| 35 341.5 Transportation Equipment | 3,009 | 823 | 3,833 | 0 | 0 | 3,833 | 3,421 | 0 | 3,421 |
| 36 342.5 Stores Equipment | 11 | 2 | 13 | 0 | 0 | 13 | 12 | 0 | 12 |
| 37 343.5 Tools, Shop & Garage | 854 | 117 | 971 | 0 | 0 | 971 | 913 | 0 | 913 |
| 38 344.5 Laboratory Equipment | 179 | 28 | 207 | 0 | 0 | 207 | 193 | 0 | 193 |
| 39 345.5 Power Operated Equipment | 1,950 | 203 | 2,153 | 0 | 0 | 2,153 | 2,052 | 0 | 2,052 |
| 40 346.5 Communication Equipment | 285 | 77 | 362 | 0 | 0 | 362 | 324 | 0 | 324 |
| 41 347.5 Miscellaneous Equipment | 41 | 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 | 539 | 39 | 579 | (220) | (220) | 358 | 559 | (220) | 339 |
| 45 SUPPLY & PUMPING | 18,799 | 1,805 | 20,605 | 0 | 0 | 20,605 | 19,702 | 0 | 19,702 |
| 46 WATER TREATMENT PLANT | 2,922 | 364 | 3,286 | 0 | 0 | 3,286 | 3,104 | 0 | 3,104 |
| 47 TRANSM. & DISTRIBUTION | 18,583 | 4,217 | 22,799 | 0 | 0 | 22,799 | 20,691 | 0 | 20,691 |
| 48 GENERAL PLANT | 9,159 | 2,676 | 11,835 | 0 | 701 | 12,536 | 10,497 | 351 | 10,848 |
| 49 | | | | | | | | | |
| 50 TOTAL WATER ACCUM. DEP. | 50,002 | 9,101 | 59,103 | (220) | 481 | 59,584 | 54,553 | 130 | 54,683 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

*Company: SSU / Lake / Western Shores*

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | AVERAGE 1991 INVESTED ACCUM. DEPRE. | | | 1991 NON-USED & USEFUL | |
| Line No. Account No. and Name | Adjusted Utility Balance | Remove CIAC Accum. Amort. Cont. Prop. | Adjusted Accum. Depr. | Percentage | Average Amount |
| 1 **INTANGIBLE PLANT** | | | | | |
| 2 301.1 Organization | 0 | 0 | 0 | 0% | 0 |
| 3 302.1 Franchises | 193 | 0 | 193 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 145 | 0 | 145 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 1,079 | 0 | 1,079 | 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 | 8,260 | 0 | 8,260 | 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 | 7,746 | 0 | 7,746 | 0% | 0 |
| 15 339.2 Other Plant & Misc. | 2,608 | 0 | 2,608 | 0% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 18 304.3 Structures & Improvements | 1,509 | 0 | 1,509 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 1,595 | 0 | 1,595 | 12% | 191 |
| 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* | 180 | 0 | 180 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 13,250 | 591 | 12,659 | 0% | 0 |
| 26 333.4 Services | 2,744 | 0 | 2,744 | 0% | 0 |
| 27 334.4 Meters & Meter Installation | 4,436 | 0 | 4,436 | 0% | 0 |
| 28 335.4 Hydrants | 43 | 9 | 34 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 38 | 1 | 37 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 1,037 | 0 | 1,037 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 1,315 | 0 | 1,315 | 0% | 0 |
| 34 340.51 Computer Equipment | 1,440 | 0 | 1,440 | 0% | 0 |
| 35 341.5 Transportation Equipment | 3,421 | 0 | 3,421 | 0% | 0 |
| 36 342.5 Stores Equipment | 12 | 0 | 12 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 913 | 0 | 913 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 193 | 0 | 193 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 2,052 | 0 | 2,052 | 0% | 0 |
| 40 346.5 Communication Equipment | 324 | 0 | 324 | 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** | 339 | 0 | 339 | | 0 |
| 45 **SUPPLY & PUMPING** | 19,702 | 0 | 19,702 | | 0 |
| 46 **WATER TREATMENT PLANT** | 3,104 | 0 | 3,104 | | 191 |
| 47 **TRANSM. & DISTRIBUTION** | 20,691 | 601 | 20,090 | | 0 |
| 48 **GENERAL PLANT** | 10,848 | 0 | 10,848 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 54,683 | 601 | 54,082 | | 191 |
| 51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =** | | | | 0.35% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 11,000 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 11,000 |
| 38 | 1985 Additions | 1,150 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 1,150 |
| 42 | 12/31/85 BALANCE | 12,150 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **12,150** |
| 2 | 1986 Additions | 950 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 950 |
| 6 | **12/31/86 BALANCE** | **13,100** |
| 7 | 1987 Additions | 1,175 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 1,175 |
| 11 | **12/31/87 BALANCE** | **14,275** |
| 12 | 1988 Additions | 14,344 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 14,344 |
| 16 | **12/31/88 BALANCE** | **28,619** |
| 17 | 1989 Additions | 6,710 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 6,710 |
| 21 | **12/31/89 BALANCE** | **35,329** |
| 22 | 1990 Additions | 36,233 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 36,233 |
| 26 | **12/31/90 BALANCE** | **71,562** |
| 27 | 1991 Additions | 10,846 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 10,846 |
| 31 | **12/31/91 BALANCE** | **82,408** |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
**Beginning, End of Year, and Average Balances**

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 CIAC | | | | | | AVERAGE 1991 CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| WATER | | | | | | | | | |
| 1 Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 13,360 | 0 | 13,360 | 0 | 0 | 13,360 | 13,360 | 0 | 13,360 |
| 3 Meter Installation Fees | 28,475 | 10,846 | 39,321 | 0 | 0 | 39,321 | 33,898 | 0 | 33,898 |
| 4 Contributed Lines | 25,951 | 0 | 25,951 | 0 | 0 | 25,951 | 25,951 | 0 | 25,951 |
| 5 Cont. Prty. Other than Lines | 1,575 | 0 | 1,575 | 0 | 0 | 1,575 | 1,575 | 0 | 1,575 |
| 6 Service Installation Fees | 2,200 | 0 | 2,200 | 0 | 0 | 2,200 | 2,200 | 0 | 2,200 |
| 7 TOTAL WATER CIAC | 71,562 | 10,846 | 82,408 | 0 | 0 | 82,408 | 76,985 | 0 | 76,985 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 17168 ENDED 12/31/84** | 1,698 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 1,698 |
| 38 | 1985 Additions | 400 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 400 |
| 42 | **12/31/85 BALANCE** | 2,098 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

Company: SSU / Lake / Western Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 2,098 |
| 2 | 1986 Additions | 436 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 436 |
| 6 | **12/31/86 BALANCE** | 2,534 |
| 7 | 1987 Additions | 473 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 473 |
| 11 | **12/31/87 BALANCE** | 3,007 |
| 12 | 1988 Additions | 740 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 740 |
| 16 | **12/31/88 BALANCE** | 3,747 |
| 17 | 1989 Additions | 1,103 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 1,103 |
| 21 | **12/31/89 BALANCE** | 4,850 |
| 22 | 1990 Additions | 1,923 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 1,923 |
| 26 | **12/31/90 BALANCE** | 6,773 |
| 27 | 1991 Additions | 2,713 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 2,713 |
| 31 | **12/31/91 BALANCE** | 9,486 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED AMORTIZATION OF CIAC | | | | | | AVERAGE 1991 ACC. AMORT. CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| WATER | | | | | | | | | |
| 1 Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 3,999 | 311 | 4,310 | 0 | 0 | 4,310 | 4,154 | 0 | 4,154 |
| 3 Meter Installation Fees | 2,424 | 1,695 | 4,118 | 0 | 0 | 4,118 | 3,271 | 0 | 3,271 |
| 4 Contributed Lines | 299 | 604 | 903 | 0 | 0 | 903 | 601 | 0 | 601 |
| 5 Cont. Prty. Other than Lines | 24 | 48 | 72 | 0 | 0 | 72 | 48 | 0 | 48 |
| 6 Service Installation Fees | 27 | 55 | 83 | 0 | 0 | 83 | 55 | 0 | 55 |
| 7 TOTAL WATER ACCUM. AMORT. CIAC | 6,773 | 2,713 | 9,486 | 0 | 0 | 9,486 | 8,129 | 0 | 8,129 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

---

**A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.**

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

| Line No. | (1) Description | (2) WATER ADV. FOR CONSTR. YEAR-END BALANCES |
|---|---|---|
| 1 | __/__/__ **BALANCE** | 0 |
| 2 | 19__ Additions | 0 |
| 3 | 19__ Adjustments | |
| | | 0 |
| 4 | __/__/__ **BALANCE** | 0 |
| 5 | 19__ Additions | 0 |
| 6 | 19__ Adjustments | |
| | | 0 |
| 7 | __/__/__ **BALANCE** | 0 |
| 8 | 19__ Additions | 0 |
| 9 | 19__ Adjustments | |
| | | 0 |
| 10 | __/__/__ **BALANCE** | 0 |
| 11 | 19__ Additions | 0 |
| 12 | 19__ Adjustments | |
| | | 0 |
| 14 | __/__/__ **BALANCE** | 0 |
| 15 | 19__ Additions | 0 |
| 16 | 19__ Adjustments | |
| 16 | | 0 |
| 17 | __/__/__ **BALANCE** | |

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Lake / Western Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year
If a projected year is employed, provide breakdown for base year and intermediate year also.

**FPSC**

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1991 ADVANCES FOR CONSTRUCTION | | | | | AVERAGE 1991 ADV. FOR CONSTRU. | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | Utility Adjustments | Adjusted Balance 12/31/91 | Per Book | Utility Adjustments | Adj. Util. Balance |
| | WATER | | | | | | | | |

## SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 WORKING CAPITAL (INTERIM) | | | 1991 WORKING CAPITAL (FINAL) | | | |
| Line No. Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 Operation and Maintenance Expenses | 26,441 | (1,289) | 25,151 | 26,441 | 4,170 | 30,611 | B-1 (W) |
| 2 Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 **TOTAL WORKING CAPITAL ALLOWANCE** | 3,305 | (161) | 3,144 | 3,305 | 521 | 3,826 | |

## COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-18 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

| Line No. | (1) ASSETS | (2) Test Year Ended 12/31/91 | (3) Test Year Ended 12/31/90 |
|---|---|---|---|
| 1 | Utility Plant In Service | 206,688,463 | 195,784,478 |
| 2 | Utility Plant Held For Future Use | 36,061,440 | 37,524,567 |
| 3 | Construction In Process | 22,213,472 | 13,847,462 |
| 4 | Non-Utility | 364,878 | 366,554 |
| 5 | | | |
| 6 | **GROSS UTILITY PLANT** | 265,328,253 | 247,523,061 |
| 7 | Less: Accumulated Depreciation | (49,410,501) | (45,790,483) |
| 8 | Net Acquisition Adjustment | (10,550) | 36,886 |
| 9 | | | |
| 10 | **NET UTILITY PLANT** | 215,907,202 | 201,769,464 |
| 11 | | | |
| 12 | Cash | 2,682,417 | 2,683,880 |
| 13 | Funds Held by Trustee | 1,907,415 | 8,428,929 |
| 14 | Accounts Receivable | 2,076,774 | 2,120,451 |
| 15 | Other Accounts and Notes Receivable | 273,948 | 389,278 |
| 16 | Account Receivable Related Party | 0 | 0 |
| 17 | Refundable Income Taxes | 208,916 | 891,635 |
| 18 | Inventories | 464,323 | 719,997 |
| 19 | Accrued Unbilled Revenue | 2,901,533 | 2,891,919 |
| 20 | Prepaid Expenses and Other Assets | 540,868 | 1,236,942 |
| 21 | | | |
| 22 | **TOTAL CURRENT ASSETS** | 11,256,194 | 19,363,031 |
| 23 | | | |
| 24 | Bond Proceeds Receivable | 2,250,000 | 0 |
| 25 | Deferred Tax Assets | 13,337,054 | 11,493,900 |
| 26 | Unamortized Debt Issue Costs | 446,717 | 515,539 |
| 27 | Deferred Rate Case Expense | 1,055,876 | 1,283,604 |
| 28 | Loans to Related Parties | 0 | 0 |
| 29 | Other | 1,264,225 | 1,429,415 |
| 30 | | | |
| 31 | **TOTAL OTHER ASSETS AND DEFERRED CHARGES** | 18,353,872 | 14,722,458 |
| 32 | | | |
| 33 | **TOTAL ASSETS** | 245,517,268 | 235,854,953 |

## COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - EQUITY CAPITAL & LIABILITIES - 1990 / 1991

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

| Line No. | (1) EQUITY CAPITAL & LIABILITIES | (2) Test Year Ended 12/31/91 | (3) Test Year Ended 12/31/90 |
|---|---|---|---|
| 1 | Common Stock Issued | 107,800 | 107,800 |
| 2 | Additional Paid In Capital | 59,254,113 | 54,754,113 |
| 3 | Retained Earnings | 5,777,628 | 4,485,949 |
| 4 | | | |
| 5 | **TOTAL EQUITY CAPITAL** | **65,139,541** | **59,347,862** |
| 6 | | | |
| 7 | Long Term Debt | 39,175,000 | 41,775,000 |
| 8 | Long Term Notes Payable - Related Parties | 27,471,579 | 24,848,645 |
| 9 | | | |
| 10 | **TOTAL LONG TERM DEBT** | **66,646,579** | **66,623,645** |
| 11 | | | |
| 12 | Long Term Debt Due Within One Year | 4,613,067 | 5,556,788 |
| 13 | Accounts Payable | 7,073,103 | 5,721,701 |
| 14 | Accounts Payable - Related Party | 755,118 | 164,187 |
| 15 | Notes Payable | 3,821 | 22,316 |
| 16 | Customer Deposits | 1,646,825 | 1,966,579 |
| 17 | Taxes Other Than Income Taxes | 3,553,664 | 3,519,823 |
| 18 | Accrued Developer Refunds | 633,391 | 633,391 |
| 19 | Accrued Customer Refunds | 1,605,509 | 1,784,307 |
| 20 | Income Taxes Payable | 367,128 | 0 |
| 21 | Other Current Liabilities | 1,457,878 | 1,305,451 |
| 22 | | | |
| 23 | **TOTAL CURRENT LIABILITIES** | **21,709,504** | **20,674,543** |
| 24 | | | |
| 25 | Deferred Income Taxes | 6,993,525 | 6,180,034 |
| 26 | Deferred Investment Tax Credit | 1,542,156 | 613,898 |
| 27 | Contributions In Aid Of Contribution | 80,319,460 | 80,298,631 |
| 28 | Advances For Construction | 1,092,297 | 624,953 |
| 29 | Loans From Related Parties | 461,507 | 0 |
| 30 | Other | 1,612,699 | 1,491,387 |
| 31 | | | |
| 32 | **TOTAL DEFERRED CREDITS** | **92,021,644** | **89,208,903** |
| 33 | | | |
| 34 | **TOTAL EQUITY CAPITAL & LIABILITIES** | **245,517,268** | **235,854,953** |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

**Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation**

**Company: SSU / Lake / Western Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **AQUISITION ADJUSTMENTS BALANCE** | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | |
| Line No. | Description | Amount | Description | Amount |
| 1 | **BALANCE PER ORDER NO. 17168 ENDED 12/31/84** | (26,095) | **BALANCE PER ORDER NO. 17168 ENDED 12/31/84** | 8,513 |
| 2 | Adjustments | 0 | Adjustments | 0 |
| 3 | **12/31/90 BALANCE** | (26,095) | **12/31/84 Adjusted Balance** | 8,513 |
| | | | Amortization from 1/1/85 thru 12/31/90 | 3,132 |
| 4 | **12/31/91 BALANCE** | (26,095) | **12/31/90 BALANCE** | 11,645 |
| 5 | **Average 1991 Acq. Adj. (Per Books/adjusments)** | (26,095) | 1991 Amortization Expense | 522 |
| 6 | | | **12/31/91 BALANCE** | 12,167 |
| 7 | | | **Avg. 1991 Accum. Amort. Acq. Adj.** | 11,906 |

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION** | | | |
| 8 | **ACQUISITION ADJUSTMENTS:** | 1991 | Supporting Schedules | Recap Schedules |
| 9 | Average Adjusted Balance (L5) | (26,095) | Above | - |
| 10 | Composite Non-Used & Useful Plant in Service - % | 0.26% | A-5 (W) | - |
| 11 | **AVERAGE NON-USED & USEFUL AMOUNT** | (68) | - | - |
| 12 | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 13 | Average Adjusted Balance (L7) | 11,906 | Above | - |
| 14 | Composite Non-Used & Useful Accumulated Depreciation - % | 0.35% | A-9 (W) | - |
| 15 | **AVERAGE NON-USED & USEFUL AMOUNT** | 42 | - | - |
| 16 | **NET NON-USED AND USEFUL AMOUNT (L11 + L15)** | (26) | - | A-7 (W) |

# Water Income Statement

## Historical Test Year Ended 12/31/91

---

# Western Shores - 566

## Lake County (SSU)

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (FINAL) | | | 1991 REQUIRED OPERATING INCOME (FINAL) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 OPERATING REVENUES: | | | | | | | |
| 2 Water Sales | 43,108 | 119 | 43,227 | 15,717 | 58,944 | 36.36% | B-4, B-3 (W) |
| 3 Other Revenues | 920 | 495 | 1,415 | 0 | 1,415 | | B-4 (W) |
| 4 TOTAL OPERATING REVENUES | 44,028 | 614 | 44,642 | 15,717 | 60,359 | | B-4, B-3 (W) |
| OPERATING EXPENSES: | | | | | | | |
| 5 Operation & Maintenance | 26,441 | 4,170 | 30,611 | 0 | 30,611 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 6,362 | 0 | 6,362 | 0 | 6,362 | | B-13 (W) |
| 7 Amortization | (520) | 0 | (520) | 0 | (520) | | B-18 (W) |
| 8 Taxes Other Than Income | 3,418 | 1,114 | 4,532 | 707 | 5,239 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (222) | (1,748) | (1,970) | 5,648 | 3,678 | | B-16, B-3 (W) |
| 10 TOTAL OPERATING EXPENSES | 35,478 | 3,536 | 39,014 | 6,355 | 45,370 | | |
| 11 NET OPERATING INCOME: | 8,549 | (2,922) | 5,628 | 9,362 | 14,989 | | |
| 12 RATE BASE | 129,968 | | 129,553 | | 129,553 | | A-1 (W) |
| 13 RATE OF RETURN | 6.58% | | 4.34% | | 11.57% | | D-1 (W) |

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (INTERIM) | | | 1991 REQUIRED OPERATING INCOME (INTERIM) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES:** | | | | | | | |
| 2 Water Sales | 43,108 | 119 | 43,227 | 11,412 | 54,639 | 26.40% | B-4, B-3 (W) |
| 3 Other Revenues | 920 | 0 | 920 | 0 | 920 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 44,028 | 119 | 44,147 | 11,412 | 55,559 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 26,441 | (1,289) | 25,151 | 0 | 25,151 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 6,362 | 0 | 6,362 | 0 | 6,362 | | B-13 (W) |
| 7 Amortization | (520) | 0 | (520) | 0 | (520) | | B-18 (W) |
| 8 Taxes Other Than Income | 3,418 | 1,092 | 4,509 | 514 | 5,023 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (222) | 135 | (87) | 4,101 | 4,014 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 35,478 | (63) | 35,416 | 4,615 | 40,030 | | |
| 11 **NET OPERATING INCOME:** | 8,549 | 182 | 8,731 | 6,797 | 15,529 | | |
| 12 **RATE BASE** | 129,968 | | 128,871 | | 128,871 | | A-1 (W) |
| 13 **RATE OF RETURN** | 6.58% | | 6.78% | | 12.05% | | D-1 (W) |

## SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

| Line No. | (1) Description | (2) INTERIM 1991 | | (3) FINAL 1991 | | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | | | |
| 2 | Return on Equity (%) | 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 | 128,871 | | 129,553 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 15,529 | | 14,989 | | - | - |
| 6 | Adjusted Income under Present Rates | 8,731 | | 5,628 | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 6,797 | | 9,362 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 10,899 | | 15,010 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 11,412 | | 15,717 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 10,899 | | 15,010 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 4,101 | | 5,648 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 514 | | 707 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 6,797 | | 9,362 | | | B-1 (W) |

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

**1991 INTERIM RATE OF RETURN CALCULATION:**

| Line No. | (1) Class of Captial | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 20 | Long-Term Debt | 52.00% | 11.16% | 5.80% |
| 21 | Customer Deposits | 1.05% | 7.67% | 0.08% |
| 22 | Deferred ITC | 1.78% | 11.61% | 0.21% |
| 23 | Preferred Stock | 2.46% | 0.00% | 0.00% |
| 24 | Total Equity | 45.12% | 13.95% | 6.29% |
| 25 | Adjustment for Gas | -2.41% | 13.95% | -0.34% |
| 26 | TOTAL | 100.00% | | 12.05% |

## SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

| Line No. | (1) Description | (2) PRESENT INCOME ADJUSTMENTS Interim | (3) Final | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. REVENUES:** | | | |
| 2 | 1. Difference between Booked & Annualized Revenues. | 119 | 614 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | **119** | **614** | |
| 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. | (1,289) | (1,289) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 1,219 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 260 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 464 | 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. | | 1,037 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 2,516 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | **(1,289)** | **4,170** | |
| 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. | 5 | 28 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 1,086 | 1,086 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 1,092 | 1,114 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 135 | (1,748) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | **135** | **(1,748)** | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 182 | (2,922) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | 1991 REVENUES (PRESENT) | | |
| Line No. Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 **WATER SALES:** | | | |
| 2 460 Unmetered Water Revenue | 0 | 0 | |
| 3 461.1 Metered - Residential | 42,261 | 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** | **42,261** | **966** | **43,227** |
| 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 | 847 | 0 | |
| 16 **SUBTOTAL OTHER WATER SALES** | **847** | **(847)** | **0** |
| 17 **TOTAL WATER SALES** | **43,108** | **119** | **43,227** |
| 18 **OTHER WATER REVENUES:** | | | |
| 19 470 Forfeited Discounts | 0 | 0 | |
| 20 471 Misc. Service Revenues | 920 | 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** | **920** | **495** | **1,415** |
| 25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | **44,028** | **119** | **44,147** |
| 26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | **44,028** | **614** | **44,642** |

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 / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

| 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 | 12,589 | 979 | 13,567 | 4,786 | 239 | 5,025 | 1,956 | 305 | 2,261 | 5,847 | 434 | 6,281 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 4,103 | 966 | 5,070 | 1,425 | (481) | 944 | 561 | (157) | 403 | 2,117 | 1,605 | 3,722 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 1,589 | 10 | 1,599 | 1,488 | 0 | 1,488 | 0 | 9 | 9 | 101 | 1 | 102 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 34 | 1 | 35 | 34 | 1 | 35 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 1,399 | 93 | 1,492 | 897 | 33 | 929 | 19 | 32 | 51 | 484 | 28 | 511 |
| 9 | 631 Contractual Services - Engr. | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 10 | 632 Contractual Services - Acct. | 470 | 20 | 490 | 0 | 0 | 0 | 0 | 0 | 0 | 470 | 20 | 490 |
| 11 | 633 Contractual Services - Legal | 191 | 12 | 203 | 0 | 0 | 0 | 0 | 0 | 0 | 191 | 12 | 203 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,214 | 51 | 1,265 | 986 | 36 | 1,021 | 0 | 0 | 0 | 228 | 16 | 244 |
| 14 | 641 Rental of Building/Real Prop. | 91 | 45 | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 91 | 45 | 136 |
| 15 | 642 Rental of Equipment | 380 | 14 | 394 | 377 | 14 | 391 | 0 | 0 | 0 | 3 | 0 | 4 |
| 16 | 650 Transportation Expense | 570 | 35 | 605 | 565 | 21 | 585 | 3 | 13 | 16 | 2 | 2 | 4 |
| 17 | 656 Insurance - Vehicle | 277 | 47 | 324 | 0 | 0 | 0 | 0 | 0 | 0 | 277 | 47 | 324 |
| 18 | 657 Insurance - General Liability | 323 | 36 | 358 | 0 | 0 | 0 | 0 | 0 | 0 | 323 | 36 | 358 |
| 19 | 658 Insurance - Workman's Comp. | 6 | 434 | 441 | 0 | 167 | 167 | 0 | 70 | 70 | 6 | 198 | 204 |
| 20 | 659 Insurance - Other | 189 | 8 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 189 | 8 | 197 |
| 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 | 1,219 | 1,219 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,219 | 1,219 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 507 | 33 | 540 | 0 | 0 | 0 | 507 | 33 | 540 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 2,487 | 166 | 2,653 | 0 | 0 | 0 | 4 | 12 | 15 | 2,483 | 155 | 2,638 |
| 26 | **TOTAL WATER O&M EXPENSES** | **26,441** | **4,170** | **30,611** | **10,558** | **29** | **10,586** | **3,049** | **315** | **3,364** | **12,834** | **3,826** | **16,660** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 12,589 | 979 | 13,567 | 4,786 | 239 | 5,025 | 1,956 | 305 | 2,261 | 5,847 | 434 | 6,281 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 4,103 | 966 | 5,070 | 1,425 | (481) | 944 | 561 | (157) | 403 | 2,117 | 1,605 | 3,722 |
| 31 | **TOTAL WATER LABOR COSTS** | **16,692** | **1,945** | **18,637** | **6,211** | **(242)** | **5,970** | **2,516** | **148** | **2,664** | **7,964** | **2,039** | **10,003** |

0569

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 TOTAL O&M (.1 - .8) | | | 1991 DIRECT O&M (.1 - .6) | | | 1991 ALLOCATED CUST ACCTS (.7) | | | 1991 ALLOCATED A&G (.8) | | |
| Line No. | Account No. and Name | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M |
| 1 | 601 Salaries & Wages - Employees | 12,589 | 0 | 12,589 | 4,786 | 0 | 4,786 | 1,956 | 0 | 1,956 | 5,847 | 0 | 5,847 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 4,103 | (1,706) | 2,397 | 1,425 | (514) | 911 | 561 | (188) | 372 | 2,117 | (1,004) | 1,113 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 1,589 | 0 | 1,589 | 1,488 | 0 | 1,488 | 0 | 0 | 0 | 101 | 0 | 101 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 34 | 0 | 34 | 34 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 1,399 | 0 | 1,399 | 897 | 0 | 897 | 19 | 0 | 19 | 484 | 0 | 484 |
| 9 | 631 Contractual Services - Engr. | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 10 | 632 Contractual Services - Acct. | 470 | 0 | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 470 | 0 | 470 |
| 11 | 633 Contractual Services - Legal | 191 | 0 | 191 | 0 | 0 | 0 | 0 | 0 | 0 | 191 | 0 | 191 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,214 | 0 | 1,214 | 986 | 0 | 986 | 0 | 0 | 0 | 228 | 0 | 228 |
| 14 | 641 Rental of Building/Real Prop. | 91 | 0 | 91 | 0 | 0 | 0 | 0 | 0 | 0 | 91 | 0 | 91 |
| 15 | 642 Rental of Equipment | 380 | 0 | 380 | 377 | 0 | 377 | 0 | 0 | 0 | 3 | 0 | 3 |
| 16 | 650 Transportation Expense | 570 | 0 | 570 | 565 | 0 | 565 | 3 | 0 | 3 | 2 | 0 | 2 |
| 17 | 656 Insurance - Vehicle | 277 | 0 | 277 | 0 | 0 | 0 | 0 | 0 | 0 | 277 | 0 | 277 |
| 18 | 657 Insurance - General Liability | 323 | 0 | 323 | 0 | 0 | 0 | 0 | 0 | 0 | 323 | 0 | 323 |
| 19 | 658 Insurance - Workman's Comp. | 6 | 417 | 423 | 0 | 161 | 161 | 0 | 66 | 66 | 6 | 190 | 196 |
| 20 | 659 Insurance - Other | 189 | 0 | 189 | 0 | 0 | 0 | 0 | 0 | 0 | 189 | 0 | 189 |
| 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 | 507 | 0 | 507 | 0 | 0 | 0 | 507 | 0 | 507 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 2,487 | 0 | 2,487 | 0 | 0 | 0 | 4 | 0 | 4 | 2,483 | 0 | 2,483 |
| 26 | **TOTAL WATER O&M EXPENSES** | **26,441** | **(1,289)** | **25,151** | **10,558** | **(353)** | **10,204** | **3,049** | **(122)** | **2,926** | **12,834** | **(814)** | **12,020** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 12,589 | 0 | 12,589 | 4,786 | 0 | 4,786 | 1,956 | 0 | 1,956 | 5,847 | 0 | 5,847 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 4,103 | (1,706) | 2,397 | 1,425 | (514) | 911 | 561 | (188) | 372 | 2,117 | (1,004) | 1,113 |
| 31 | **TOTAL WATER LABOR COSTS** | **16,692** | **(1,706)** | **14,986** | **6,211** | **(514)** | **5,697** | **2,516** | **(188)** | **2,328** | **7,964** | **(1,004)** | **6,960** |

0570

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 TOTAL O & M Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.1-8 Salaries & Wages - Employees | 988 | 990 | 1,212 | 1,004 | 948 | 942 | 1,213 | 758 | 914 | 1,311 | 1,375 | 934 | 12,589 | 0 | 12,589 | 979 | 13,567 |
| 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 | 431 | 322 | 402 | 313 | 300 | 301 | 373 | 252 | 294 | 399 | 415 | 303 | 4,103 | (1,706) | 2,397 | 966 | 5,070 |
| 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 | 31 | 31 | 90 | 114 | 127 | 135 | 174 | 138 | 192 | 213 | 165 | 179 | 1,589 | 0 | 1,589 | 10 | 1,599 |
| 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 | 8 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 34 | 1 | 35 |
| 8 | 620.1-8 Materials and Supplies | (78) | 132 | 400 | 113 | 46 | 54 | 176 | 45 | 55 | 137 | 268 | 52 | 1,399 | 0 | 1,399 | 93 | 1,492 |
| 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 | 40 | 39 | 41 | 37 | 40 | 41 | 35 | 47 | 470 | 0 | 470 | 20 | 490 |
| 11 | 633.1-8 Contractual Services - Legal | 14 | 16 | 15 | 16 | 16 | 16 | 17 | 15 | 16 | 17 | 14 | 19 | 191 | 0 | 191 | 12 | 203 |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-8 Contractual Services - Other | 96 | 175 | 53 | 83 | 437 | 53 | 75 | 18 | 80 | 76 | 17 | 49 | 1,214 | 0 | 1,214 | 51 | 1,265 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 7 | 8 | 7 | 7 | 8 | 8 | 8 | 7 | 8 | 8 | 7 | 9 | 91 | 0 | 91 | 45 | 136 |
| 15 | 642.1-8 Rental of Equipment | 377 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 380 | 0 | 380 | 14 | 394 |
| 16 | 650.1-8 Transportation Expense | 52 | 55 | 104 | 36 | 27 | 16 | 38 | 13 | 42 | 79 | 102 | 7 | 570 | 0 | 570 | 35 | 605 |
| 17 | 656.1-8 Insurance - Vehicle | 20 | 24 | 22 | 23 | 23 | 23 | 24 | 22 | 23 | 24 | 21 | 28 | 277 | 0 | 277 | 47 | 324 |
| 18 | 657.1-8 Insurance - General Liability | 23 | 28 | 26 | 26 | 27 | 27 | 28 | 25 | 27 | 28 | 24 | 33 | 323 | 0 | 323 | 36 | 358 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 6 | 417 | 423 | 434 | 441 |
| 20 | 659.1-8 Insurance - Other | 14 | 16 | 15 | 15 | 16 | 16 | 16 | 15 | 16 | 17 | 14 | 19 | 189 | 0 | 189 | 8 | 197 |
| 21 | 660.1-8 Advertising Expense | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 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 | 1,219 | 1,219 |
| 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 | 51 | 41 | 44 | 35 | 40 | 43 | 35 | 42 | 48 | 59 | 507 | 0 | 507 | 33 | 540 |
| 25 | 675.1-8 Miscellaneous Expenses | 179 | 212 | 200 | 203 | 210 | 206 | 216 | 195 | 210 | 217 | 188 | 251 | 2,487 | 0 | 2,487 | 166 | 2,653 |
| 26 | TOTAL WATER O&M EXPENSES | 2,225 | 2,117 | 2,639 | 2,034 | 2,271 | 1,870 | 2,441 | 1,586 | 1,955 | 2,611 | 2,697 | 1,994 | 26,441 | (1,289) | 25,151 | 4,170 | 30,611 |

| | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 12,589 | 979 | 13,567 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 4,103 | 966 | 5,070 |
| 31 | TOTAL WATER LABOR COSTS | 16,692 | 1,945 | 18,637 |

0571

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| 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 | 460 | 332 | 546 | 370 | 285 | 324 | 551 | 132 | 284 | 637 | 749 | 115 | 4,786 | 0 | 4,786 | 239 | 5,025 |
| 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 | 248 | 96 | 176 | 95 | 73 | 87 | 145 | 38 | 76 | 167 | 202 | 23 | 1,425 | (514) | 911 | (481) | 944 |
| 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 | 24 | 22 | 82 | 105 | 119 | 126 | 165 | 130 | 184 | 204 | 158 | 169 | 1,488 | 0 | 1,488 | 0 | 1,488 |
| 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 | 8 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 34 | 1 | 35 |
| 8 | 620.1-6 Materials and Supplies | (114) | 90 | 359 | 72 | 4 | 12 | 132 | 5 | 13 | 93 | 230 | 1 | 897 | 0 | 897 | 33 | 929 |
| 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 | 80 | 156 | 34 | 65 | 418 | 34 | 55 | 0 | 61 | 56 | 0 | 26 | 986 | 0 | 986 | 36 | 1,021 |
| 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 | 377 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 377 | 0 | 377 | 14 | 391 |
| 16 | 650.1-6 Transportation Expense | 52 | 54 | 104 | 36 | 26 | 15 | 37 | 12 | 42 | 78 | 102 | 7 | 565 | 0 | 565 | 21 | 585 |
| 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 | 161 | 161 | 167 | 167 |
| 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 | 1,136 | 775 | 1,301 | 742 | 924 | 599 | 1,086 | 318 | 659 | 1,235 | 1,441 | 341 | 10,558 | (353) | 10,204 | 29 | 10,586 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-6 Salaries & Wages - Employees | 4,786 | 239 | 5,025 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 1,425 | (481) | 944 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 6,211 | (242) | 5,970 |

0572

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| 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 | 107 | 159 | 196 | 158 | 168 | 134 | 153 | 168 | 136 | 163 | 185 | 229 | 1,956 | 0 | 1,956 | 305 | 2,261 |
| 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 | 46 | 56 | 45 | 48 | 38 | 44 | 48 | 39 | 47 | 53 | 66 | 561 | (188) | 372 | (157) | 403 |
| 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 | 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 | 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 | 66 | 66 | 70 | 70 |
| 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 | 51 | 41 | 44 | 35 | 40 | 43 | 35 | 42 | 48 | 59 | 507 | 0 | 507 | 33 | 540 |
| 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** | 167 | 248 | 305 | 246 | 263 | 209 | 239 | 261 | 213 | 254 | 288 | 357 | 3,049 | (122) | 2,926 | 315 | 3,364 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 1,956 | 305 | 2,261 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 561 | (157) | 403 |
| 31 | **TOTAL WATER CUST ACCTS LABOR COSTS** | 2,516 | 148 | 2,664 |

0573

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### *Total Allocated A&G Expenses (6XX.8)*

**Company: SSU / Lake / Western Shores**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
*Historic [X] Projected [ ]*

Explanation: Provide a schedule of operation and maintenance expenses by *primary account for each month of the test year.*

**FPSC**
**Schedule: B-5 (W)**
Page 6 of 10
Preparer: Chuck Lawis
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 | 420 | 498 | 471 | 477 | 494 | 484 | 508 | 459 | 493 | 511 | 441 | 590 | 5,847 | 0 | 5,847 | 434 | 6,281 |
| 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* | 152 | 180 | 170 | 173 | 179 | 175 | 184 | 166 | 179 | 185 | 160 | 214 | 2,117 | (1,004) | 1,113 | 1,605 | 3,722 |
| 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 | 101 | 0 | 101 | 1 | 102 |
| 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 | 37 | 49 | 484 | 0 | 484 | 28 | 511 |
| 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 | 40 | 39 | 41 | 37 | 40 | 41 | 35 | 47 | 470 | 0 | 470 | 20 | 490 |
| 11 | 633.8 Contractual Services - Legal | 14 | 16 | 15 | 16 | 16 | 16 | 17 | 15 | 16 | 17 | 14 | 19 | 191 | 0 | 191 | 12 | 203 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | *635.8 Contractual Services - Other | 16 | 19 | 18 | 19 | 19 | 19 | 20 | 18 | 19 | 20 | 17 | 23 | 228 | 0 | 228 | 16 | 244 |
| 14 | 641.8 Rental of Building/Real Prop. | 7 | 8 | 7 | 7 | 8 | 8 | 8 | 7 | 8 | 8 | 7 | 9 | 91 | 0 | 91 | 45 | 136 |
| 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 | 24 | 22 | 23 | 23 | 23 | 24 | 22 | 23 | 24 | 21 | 28 | 277 | 0 | 277 | 47 | 324 |
| 18 | 657.8 Insurance - General Liability | 23 | 28 | 26 | 26 | 27 | 27 | 28 | 25 | 27 | 28 | 24 | 33 | 323 | 0 | 323 | 36 | 358 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 6 | 190 | 196 | 198 | 204 |
| 20 | 659.8 Insurance - Other | 14 | 16 | 15 | 15 | 16 | 16 | 16 | 15 | 16 | 17 | 14 | 19 | 189 | 0 | 189 | 8 | 197 |
| 21 | 660.8 Advertising Expense | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 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 | 1,219 | 1,219 |
| 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 | 178 | 212 | 200 | 203 | 210 | 205 | 216 | 195 | 210 | 217 | 187 | 251 | 2,483 | 0 | 2,483 | 155 | 2,638 |
| 26 | **TOTAL WATER A&G EXPENSES** | **923** | **1,094** | **1,033** | **1,047** | **1,084** | **1,061** | **1,116** | **1,007** | **1,083** | **1,121** | **969** | **1,296** | ***12,834*** | ***(814)*** | ***12,020*** | ***3,826*** | ***16,660*** |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.8 Salaries & Wages - Employees | 5,847 | 434 | 6,281 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 2,117 | 1,605 | 3,722 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | **7,964** | **2,039** | **10,003** |

0574

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No / Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.1-8 Salaries & Wages - Employees | 12,589 | 0 | 12,589 | 12,589 | 0 | 0 | 142 | 227 | (36) | 12,921 | 646 | 0 | 979 | 13,567 |
| 2 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 604.1-8 Employee Pensions & Benefits | 4,103 | (1,706) | 2,397 | 4,103 | (1,706) | 0 | 38 | 29 | 0 | 2,464 | 89 | 2,516 | 968 | 5,070 |
| 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 | 1,589 | 0 | 1,589 | 1,589 | 0 | 0 | 1 | 9 | 0 | 1,599 | 0 | 0 | 10 | 1,599 |
| 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 | 34 | 0 | 34 | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 1 | 0 | 1 | 35 |
| 8 620.1-8 Materials and Supplies | 1,399 | 0 | 1,399 | 1,399 | 0 | 0 | 6 | 34 | 0 | 1,440 | 52 | 0 | 93 | 1,492 |
| 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 | 470 | 0 | 470 | 470 | 0 | 0 | 3 | 0 | 0 | 473 | 17 | 0 | 20 | 490 |
| 11 633.1-8 Contractual Services - Legal | 191 | 0 | 191 | 191 | 0 | 0 | 5 | 0 | 0 | 196 | 7 | 0 | 12 | 203 |
| 12 634.1-8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 635.1-8 Contractual Services - Other | 1,214 | 0 | 1,214 | 1,214 | 0 | 0 | 7 | 0 | 0 | 1,221 | 44 | 0 | 51 | 1,265 |
| 14 641.1-8 Rental of Building/Real Prop. | 91 | 0 | 91 | 91 | 0 | 0 | 0 | 40 | 0 | 132 | 5 | 0 | 45 | 136 |
| 15 642.1-8 Rental of Equipment | 380 | 0 | 380 | 380 | 0 | 0 | 0 | 0 | 0 | 381 | 14 | 0 | 14 | 394 |
| 16 650.1-8 Transportation Expense | 570 | 0 | 570 | 570 | 0 | 0 | 1 | 12 | 0 | 584 | 21 | 0 | 35 | 605 |
| 17 656.1-8 Insurance - Vehicle | 277 | 0 | 277 | 277 | 0 | 0 | 7 | 28 | 0 | 313 | 11 | 0 | 47 | 324 |
| 18 657.1-8 Insurance - General Liability | 323 | 0 | 323 | 323 | 0 | 0 | 7 | 16 | 0 | 346 | 13 | 0 | 36 | 358 |
| 19 658.1-8 Insurance - Workman's Comp. | 6 | 417 | 423 | 6 | 417 | 0 | 0 | 2 | 0 | 425 | 15 | 0 | 434 | 441 |
| 20 659.1-8 Insurance - Other | 189 | 0 | 189 | 189 | 0 | 0 | 1 | 0 | 0 | 190 | 7 | 0 | 8 | 197 |
| 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 | 1,219 | 0 | 0 | 0 | 1,219 | 0 | 0 | 1,219 | 1,219 |
| 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 | 507 | 0 | 507 | 507 | 0 | 0 | 0 | 33 | 0 | 540 | 0 | 0 | 33 | 540 |
| 25 675.1-8 Miscellaneous Expenses | 2,487 | 0 | 2,487 | 2,487 | 0 | 0 | 40 | 33 | 0 | 2,560 | 93 | 0 | 166 | 2,653 |
| 26 TOTAL WATER O&M EXPENSES | 26,441 | (1,289) | 25,151 | 26,441 | (1,289) | 1,219 | 280 | 464 | (36) | 27,057 | 1,037 | 2,516 | 4,170 | 30,611 |

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.

0575

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Direct Expenses (6XX.1 - .6)

**Company: SSU / Lake / Western Shores**

Docket No. 920199-WS
Test Year Ended. 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

**FPSC**
**Schedule: B-5 (W)**
**Page 8 of 10**
**Preparer: Chuck Lewis**
**Recap Schedules: B-5 (W) P. 4 of 10**
**Supporting Schedules: Allocation Schedules**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.1-6 Salaries & Wages - Employees | 4,786 | | 4,786 | 4,786 | | | | | | 4,786 | 239 | | 239 | 5,025 |
| 2 603.1-6 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 1,425 | (514) | 911 | 1,425 | (514) | | | | | 911 | 33 | | (481) | 944 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 1,488 | | 1,488 | 1,488 | | | | | | 1,488 | | | 0 | 1,488 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 34 | | 34 | 34 | | | | | | 34 | 1 | | 1 | 35 |
| 8 620.1-6 Materials and Supplies | 897 | | 897 | 897 | | | | | | 897 | 33 | | 33 | 929 |
| 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 | 986 | | 986 | 986 | | | | | | 986 | 36 | | 36 | 1,021 |
| 14 641.1-6 Rental of Building/Real Prop | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 377 | | 377 | 377 | | | | | | 377 | 14 | | 14 | 391 |
| 16 650.1-6 Transportation Expense | 565 | | 565 | 565 | | | | | | 565 | 21 | | 21 | 585 |
| 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 | 161 | 161 | 0 | 161 | | | | | 161 | 6 | | 167 | 167 |
| 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 | 10,558 | (353) | 10,204 | 10,558 | (353) | 0 | 0 | 0 | 0 | 10,204 | 382 | 0 | 29 | 10,586 |

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.

0576

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.7 Salaries & Wages - Employees | 1,956 | | 1,956 | 1,956 | | | | 216 | (19) | 2,153 | 108 | | 305 | 2,261 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 561 | (188) | 372 | 561 | (188) | | | 17 | | 389 | 14 | | (157) | 403 |
| 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 | | 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 | | 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 | 66 | 66 | 0 | 66 | | | 2 | | 67 | 2 | | 70 | 70 |
| 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 | 507 | | 507 | 507 | | | | 33 | | 540 | | | 33 | 540 |
| 25 675.7 Miscellaneous Expenses | 4 | | 4 | 4 | | | | 11 | | 15 | 1 | | 12 | 15 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 3,049 | (122) | 2,926 | 3,049 | (122) | 0 | 0 | 330 | (19) | 3,237 | 127 | 0 | 315 | 3,364 |

Notes:
Col (2) & (5). Per Books O&M amounts in MFR's.
Col (3) & (6). To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $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.

0577

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated A&G Expenses (6XX.8)

**Company: SSU / Lake / Western Shores**

Docket No. 920199-WS
Test Year Ended. 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.8 Salaries & Wages - Employees | 5,847 | | 5,847 | 5,847 | | | 142 | 11 | (17) | 5,982 | 299 | | 434 | 6,281 |
| 2 603.8 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 2,117 | (1,004) | 1,113 | 2,117 | (1,004) | | 38 | 13 | | 1,164 | 42 | 2,516 | 1,605 | 3,722 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 101 | | 101 | 101 | | | 1 | 0 | | 102 | | | 1 | 102 |
| 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 | 484 | | 484 | 484 | | | 6 | 3 | | 494 | 18 | | 28 | 511 |
| 9 631.8 Contractual Services - Engr. | 1 | | 1 | 1 | | | 0 | 0 | | 1 | 0 | | 0 | 1 |
| 10 632.8 Contractual Services - Acct | 470 | | 470 | 470 | | | 3 | 0 | | 473 | 17 | | 20 | 490 |
| 11 633.8 Contractual Services - Legal | 191 | | 191 | 191 | | | 5 | 0 | | 196 | 7 | | 12 | 203 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 228 | | 228 | 228 | | | 7 | 0 | | 235 | 9 | | 16 | 244 |
| 14 641.8 Rental of Building/Real Prop | 91 | | 91 | 91 | | | 0 | 40 | | 132 | 5 | | 45 | 136 |
| 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 | 277 | | 277 | 277 | | | 7 | 28 | | 313 | 11 | | 47 | 324 |
| 18 657.8 Insurance - General Liability | 323 | | 323 | 323 | | | 7 | 16 | | 346 | 13 | | 36 | 358 |
| 19 658.8 Insurance - Workman's Comp | 6 | 190 | 196 | 6 | 190 | | 0 | 0 | | 197 | 7 | | 198 | 204 |
| 20 659.8 Insurance - Other | 189 | | 189 | 189 | | | 1 | 0 | | 190 | 7 | | 8 | 197 |
| 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 | | 1,219 | 0 | 0 | | 1,219 | | | 1,219 | 1,219 |
| 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 | 2,483 | | 2,483 | 2,483 | | | 40 | 22 | | 2,545 | 92 | | 155 | 2,638 |
| 26 TOTAL WATER A&G EXPENSES | 12,834 | (814) | 12,020 | 12,834 | (814) | 1,219 | 260 | 134 | (17) | 13,616 | 526 | 2,516 | 3,826 | 16,660 |

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.

0578

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-S Salaries & Wages - Employees | 4,917 | | 12,589 | 7,672 | 156.03% | 10,442 | 2,147 | 20.56% |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 218 | | 0 | (218) | -100.00% | 463 | (463) | -100.00% |
| 3 | 604.1-S Employee Pensions & Benefits | 373 | | 2,397 | 2,024 | 542.61% | 792 | 1,605 | 202.60% |
| 4 | 610.1-S Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-S Purchased Power | 1,366 | | 1,589 | 223 | 16.32% | 2,901 | (1,312) | -45.23% |
| 6 | 616.1-S Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-S Chemicals | 54 | | 34 | (20) | -37.43% | 115 | (81) | -70.53% |
| 8 | 620.1-S Materials and Supplies | 716 | | 1,399 | 683 | 95.43% | 1,520 | (121) | -7.97% |
| 9 | 631.1-S Contractual Services - Engr. | 32 | | 1 | (31) | -97.01% | 68 | (67) | -98.59% |
| 10 | 632.1-S Contractual Services - Acct. | 286 | | 470 | 184 | 64.39% | 607 | (137) | -22.59% |
| 11 | 633.1-S Contractual Services - Legal | 58 | | 191 | 133 | 229.60% | 123 | 68 | 55.21% |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 89 | | 0 | (89) | -100.00% | 189 | (189) | -100.00% |
| 13 | 635.1-S Contractual Services - Other | 57 | | 1,214 | 1,157 | 2029.60% | 121 | 1,093 | 902.82% |
| 14 | 641.1-S Rental of Building/Real Prop. | 232 | | 91 | (141) | -60.72% | 493 | (402) | -81.50% |
| 15 | 642.1-S Rental of Equipment | 101 | | 380 | 279 | 276.69% | 214 | 166 | 77.38% |
| 16 | 650.1-S Transportation Expense | 301 | | 570 | 269 | 89.46% | 639 | (69) | -10.78% |
| 17 | 656.1-S Insurance - Vehicle | 583 | | 277 | (306) | -52.44% | 1,238 | (961) | -77.61% |
| 18 | 657.1-S Insurance - General Liability | 355 | | 323 | (32) | -9.10% | 754 | (431) | -57.20% |
| 19 | 658.1-S Insurance - Workman's Comp. | 213 | | 423 | 210 | 98.59% | 452 | (29) | -6.49% |
| 20 | 659.1-S Insurance - Other | 211 | | 189 | (22) | -10.45% | 448 | (259) | -57.83% |
| 21 | 660.1-S Advertising Expense | 17 | | 20 | 3 | 17.19% | 36 | (16) | -44.62% |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 311 | | 0 | (311) | -100.00% | 660 | (660) | -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 | 148 | | 507 | 359 | 242.33% | 314 | 192 | 61.20% |
| 25 | 675.1-S Miscellaneous Expenses | 1,810 | | 2,487 | 677 | 37.39% | 3,844 | (1,357) | -35.30% |
| 26 | **TOTAL WATER O&M EXPENSES** | 12,448 | | 25,151 | 12,703 | 102.05% | 26,435 | (1,284) | -4.86% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 12,137 | | 25,151 | 13,014 | 107.23% | 25,774 | (623) | -2.48% |
| 28 | **Average ERC's** | 158 | | 270 | 112 | 70.89% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 112.36% | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheduld, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (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 | 2,320 | | 4,786 | 2,466 | 106.30% | 4,927 | (141) | -2.85% |
| 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 | | 911 | 911 | N.A. | 0 | 911 | N.A. |
| 4 | 610.1-6 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 1,266 | | 1,488 | 222 | 17.57% | 2,688 | (1,200) | -44.64% |
| 6 | 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 54 | | 34 | (20) | -37.43% | 115 | (81) | -70.53% |
| 8 | 620.1-6 Materials and Supplies | 716 | | 897 | 181 | 25.24% | 1,520 | (624) | -41.03% |
| 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 | | 986 | 986 | N.A. | 0 | 986 | N.A. |
| 14 | 641.1-6 Rental of Building/Real Prop. | 12 | | 0 | (12) | -100.00% | 25 | (25) | -100.00% |
| 15 | 642.1-6 Rental of Equipment | 2 | | 377 | 375 | 18750.00% | 4 | 373 | 8776.43% |
| 16 | 650.1-6 Transportation Expense | 274 | | 565 | 291 | 106.14% | 582 | (17) | -2.93% |
| 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 | | 161 | 161 | N.A. | 0 | 161 | 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 | 15 | | 0 | (15) | -100.00% | 32 | (32) | -100.00% |
| 26 | **TOTAL WATER O&M EXPENSES** | **4,659** | | **10,204** | **5,545** | **119.03%** | **9,894** | **311** | **3.14%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **4,659** | | **10,204** | **5,545** | **119.03%** | **9,894** | **311** | **3.04%** |
| 28 | **Average ERC's** | **158** | | **270** | **112** | **70.89%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **112.38%** | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1 (Standard Operating Procedure No. 2010).

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheet, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 1,101 | | 1,956 | 855 | 77.64% | 2,338 | (382) | -16.35% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 372 | 372 | N.A. | 0 | 372 | N.A. |
| 4 | 610.7 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.7 Purchased Power | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 6 | 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.7 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.7 Materials and Supplies | 0 | | 19 | 19 | N.A. | 0 | 19 | N.A. |
| 9 | 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.7 Contractual Services - Legal | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | 12 | | 3 | (9) | -74.78% | 25 | (22) | -88.12% |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | | 66 | 66 | N.A. | 0 | 66 | 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 | 148 | | 507 | 359 | 242.33% | 314 | 192 | 61.20% |
| 25 | 675.7 Miscellaneous Expenses | 7 | | 4 | (3) | -48.08% | 15 | (11) | -75.55% |
| 26 | **TOTAL WATER O&M EXPENSES** | 1,268 | | 2,926 | 1,658 | 130.77% | 2,693 | 233 | 8.67% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 1,268 | | 2,926 | 1,658 | 130.77% | 2,693 | 233 | 7.96% |
| 28 | **Average ERC's** | 158 | | 270 | 112 | 70.89% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 112.36% | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Allocated A&G Expenses (6XX.8)

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | | (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 | 1,496 | | 5,847 | 4,351 | 290.84% | 3,177 | 2,670 | 84.04% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 218 | | 0 | (218) | -100.00% | 463 | (463) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 373 | | 1,113 | 740 | 198.46% | 792 | 321 | 40.54% |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 100 | | 101 | 1 | 0.53% | 212 | (112) | -52.66% |
| 6 | 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.8 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.8 Materials and Supplies | 0 | | 484 | 484 | N.A. | 0 | 484 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | 32 | | 1 | (31) | -97.01% | 68 | (67) | -98.59% |
| 10 | 632.8 Contractual Services - Acct. | 266 | | 470 | 184 | 64.39% | 607 | (137) | -22.59% |
| 11 | 633.8 Contractual Services - Legal | 58 | | 191 | 133 | 229.60% | 123 | 68 | 55.21% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 89 | | 0 | (89) | -100.00% | 189 | (189) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 57 | | 228 | 171 | 300.38% | 121 | 107 | 88.54% |
| 14 | 641.8 Rental of Building/Real Prop. | 220 | | 91 | (129) | -58.57% | 467 | (376) | -80.49% |
| 15 | 642.8 Rental of Equipment | 99 | | 3 | (96) | -96.51% | 210 | (207) | -98.36% |
| 16 | 650.8 Transportation Expense | 15 | | 2 | (13) | -83.76% | 32 | (29) | -92.35% |
| 17 | 656.8 Insurance - Vehicle | 583 | | 277 | (306) | -52.44% | 1,238 | (961) | -77.61% |
| 18 | 657.8 Insurance - General Liability | 355 | | 323 | (32) | -9.10% | 754 | (431) | -57.20% |
| 19 | 658.8 Insurance - Workman's Comp. | 213 | | 196 | (17) | -7.77% | 452 | (256) | -56.57% |
| 20 | 659.8 Insurance - Other | 211 | | 189 | (22) | -10.45% | 448 | (259) | -57.83% |
| 21 | 660.8 Advertising Expense | 17 | | 20 | 3 | 17.19% | 36 | (16) | -44.82% |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 311 | | 0 | (311) | -100.00% | 660 | (660) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.8 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 1,788 | | 2,483 | 695 | 38.88% | 3,797 | (1,314) | -34.60% |
| 26 | **TOTAL WATER O&M EXPENSES** | **6,521** | | **12,020** | **5,499** | **84.33%** | **13,848** | **(1,828)** | **-13.20%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **6,210** | | **12,020** | **5,810** | **93.57%** | **13,188** | **(1,167)** | **-8.71%** |
| 28 | **Average ERC's** | **156** | | **270** | **112** | **70.86%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **112.36%** | | | |

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 17168, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

## COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
### Explanation of O & M Deviation from Guideline

Company: SSU / Lake / Western Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

| Line No. | (1) Account No. and Name | (2) O&M GUIDELINE DEVIATION Amount | (3) % | (4) Explanation |
|---|---|---|---|---|
| 1 | 601.1-S Salaries & Wages - Employees | 2,147 | 20.56% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (463) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 1,605 | 202.60% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (1,312) | -45.23% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | (81) | -70.53% | |
| 8 | 620.1-S Materials and Supplies | (121) | -7.97% | |
| 9 | 631.1-S Contractual Services - Engr. | (67) | -98.59% | |
| 10 | 632.1-S Contractual Services - Acct. | (137) | -22.59% | |
| 11 | 633.1-S Contractual Services - Legal | 68 | 55.21% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (189) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 1,093 | 902.82% | (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. | (402) | -81.50% | |
| 15 | 642.1-S Rental of Equipment | 166 | 77.38% | |
| 16 | 650.1-S Transportation Expense | (69) | -10.78% | |
| 17 | 656.1-S Insurance - Vehicle | (961) | -77.61% | |
| 18 | 657.1-S Insurance - General Liability | (431) | -57.20% | |
| 19 | 658.1-S Insurance - Workman's Comp. | (29) | -6.49% | |
| 20 | 659.1-S Insurance - Other | (259) | -57.83% | |
| 21 | 660.1-S Advertising Expense | (16) | -44.82% | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (660) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 192 | 61.20% | |
| 25 | 675.1-S Miscellaneous Expenses | (1,357) | -35.30% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | (1,284) | -4.66% | |



24-Apr-92

## CONTRACTUAL SERVICES - 1991

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

| Line No. | (1) Consultant | (2) Type Of Service | (3) Amount | (4) Description Of Work Performed |
|---|---|---|---|---|

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

## ANALYSIS OF RATE CASE EXPENSE - 1991

**Company: SSU / Lake / Western Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant, or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges By Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | Cronin, Jackson, Nixon, & Wilson | Robert C. Nixon | $25 - 120 | $134,241 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 5 | Sheahen, Rowlson, & Messina | John Sheahen | 25 - 90 | 251,619 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 9 | Management & Regulatory Consultants | Frank Seidman | 25 - 85 | 106,818 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 13 | Milian & Swain | Debbie Swain | 27.5 - 95 | 278,919 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 17 | Hartman & Associates | Gerald Hartman<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $4,876 |
| Total Projected Rate Case Expense | 1,772,200 | 4,876 |
| **Annual Amortization Over 4 Years** | **$443,050** | **$1,219** |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101.044 | 278 |
| % of Total | 100% | 0.2751% |

(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 / Western Shores** **FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) |
|---|---|---|---|

**Maintenance projects greater than 2% of test year revenues per system:**

| Line No. | Date | Description | Total Water Cost | How often to repeat |
|---|---|---|---|---|
| 1 | **There were no major maintenance projects that exceeded 2% of test year revenues per system.** | | | |

## ALLOCATION OF EXPENSES - 1991

**Company: SSU / Lake / Western Shores**

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct. No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |

**For rate making purposes, the following are the items which are allocated in this filing:**
**(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)**

**A-SCHEDULES (RATE BASE):**

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W), A-2 (S) |
| (B) General Plant | Average No. of Customers (Total Company) | A-5 (W), A-6 (S) |
| (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W), A-10 (S) |

**B-SCHEDULES (INCOME STATEMENT):**

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W), B-6 (S) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W), B-6 (S) |
| (C) Rate Case Expense Amortization (O&M) | Average No. of Customers (FPSC Filed Systems) | B-5 (W), B-6 (S) |
| (D) Parent Debt Adjustment & ITC (Income Taxes) | Average No. of Customers (Total Company) | B-16 (W), B-17 (S) |

## NET WATER DEPRECIATION EXPENSE - 1991

**Company: SSU / Lake / Western Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|
| | | 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 | 749 | 40 | 2.50% | 19 | 0 | 19 |
| 4 339.1 Other Plant & Misc. | 514 | 25 | 4.00% | 21 | 0 | 21 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 303.2 Land & Land Rights | 46 | 0 | N.A. | 0 | 0 | 0 |
| 7 304.2 Structures & Improvements | 3,066 | 33 | 3.03% | 93 | 0 | 93 |
| 8 305.2 Collect. & Impound. | 55 | 50 | 2.00% | 1 | 0 | 1 |
| 9 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 307.2 Wells & Springs | 20,907 | 30 | 3.33% | 697 | 0 | 697 |
| 11 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 28 | 35 | 2.86% | 1 | 0 | 1 |
| 13 310.2 Power Generation Eq. | 18 | 20 | 5.00% | 1 | 0 | 1 |
| 14 311.2 Pumping Equipment | 16,215 | 20 | 5.00% | 811 | 0 | 811 |
| 15 339.2 Other Plant & Misc. | 5,051 | 25 | 4.00% | 202 | 0 | 202 |
| 16 **WATER TREATMENT PLANT** | | | | | | |
| 17 303.3 Land & Land Rights | 2,203 | 0 | N.A. | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 4,966 | 33 | 3.03% | 150 | 0 | 150 |
| 19 320.3 Water Treatment Eq. | 4,698 | 22 | 4.55% | 214 | 0 | 214 |
| 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 | 599 | 37 | 2.70% | 16 | 0 | 16 |
| 25 331.4 Transm. & Distribution | 113,368 | 43 | 2.33% | 2,636 | 0 | 2,636 |
| 26 333.4 Services | 14,514 | 40 | 2.50% | 363 | 0 | 363 |
| 27 334.4 Meters & Meter Insallation | 23,075 | 20 | 5.00% | 1,154 | 0 | 1,154 |
| 28 335.4 Hydrants | 1,694 | 45 | 2.22% | 38 | 0 | 38 |
| 29 339.4 Other Plant & Misc. | 241 | 25 | 4.00% | 10 | 0 | 10 |
| 30 **GENERAL PLANT** | | | | | | |
| 31 303.5 Land & Land Rights | 1,460 | 0 | N.A. | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 7,251 | 40 | 2.50% | 181 | 0 | 181 |
| 33 340.5 Office Furniture & Equipment | 3,720 | 15 | 6.67% | 248 | 0 | 248 |
| 34 340.51 Computer Equipment | 5,748 | 6 | 16.67% | 958 | 0 | 958 |
| 35 341.5 Transportation Equipment | 4,941 | 6 | 16.67% | 823 | 0 | 823 |
| 36 342.5 Stores Equipment | 40 | 18 | 5.56% | 2 | 0 | 2 |
| 37 343.5 Tools, Shop & Garage | 1,872 | 16 | 6.25% | 117 | 0 | 117 |
| 38 344.5 Laboratory Equipment | 415 | 15 | 6.67% | 28 | 0 | 28 |
| 39 345.5 Power Operated Equipment | 2,441 | 12 | 8.33% | 203 | 0 | 203 |
| 40 346.5 Communication Equipment | 770 | 10 | 10.00% | 77 | 0 | 77 |
| 41 347.5 Miscellaneous Equipment | 261 | 15 | 6.67% | 17 | 0 | 17 |
| 42 348.5 Other Tangible Plant | 204 | 10 | 10.00% | 20 | 0 | 20 |
| 43 | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,263 | | 3.11% | 39 | 0 | 39 |
| 45 **SUPPLY & PUMPING** | 45,388 | | 3.98% | 1,805 | 0 | 1,805 |
| 46 **WATER TREATMENT PLANT** | 11,867 | | 3.07% | 364 | 0 | 364 |
| 47 **TRANSM. & DISTRIBUTION** | 153,496 | | 2.75% | 4,217 | 0 | 4,217 |
| 48 **GENERAL PLANT** | 29,124 | | 9.19% | 2,676 | 0 | 2,676 |
| 49 | | | | | | |
| 51 **TOTAL DEPRECIATION EXPENSE** | 241,136 | | 3.77% | 9,101 | 0 | 9,101 |
| 52 **AMORTIZATION OF CIAC** | ========== | | ========== | (2,713) | 0 | (2,713) |
| 53 **NON-USED AND USEFUL** | | | | (26) | 0 | (26) |
| 54 **NET DEPRECIATION EXPENSE - WATER** | | | | 6,362 | 0 | 6,362 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | | | 1991 CIAC AMORTIZATION EXPENSE | | |
| Line No. WATER CIAC Classifications | 1991 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | 1991 CIAC Amortization Expense Per Books | Adjustment | Adjusted CIAC Amort. |
| 1 Plant Capacity Fees | 0 | 3.93% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 13,360 | 2.33% | 311 | 0 | 311 |
| 3 Meter Installation Fees | 33,898 | 5.00% | 1,695 | 0 | 1,695 |
| 4 Contributed Lines | 25,951 | 2.33% | 604 | 0 | 604 |
| 5 Cont. Prty. Other Than Lines | 1,575 | 3.06% | 48 | 0 | 48 |
| 6 Service Installation Fees | 2,200 | 2.50% | 55 | 0 | 55 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 76,985 | | 2,713 | 0 | 2,713 |

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 / Western Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

| (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 | 3,068 | 93 | 3.03% |
| 3 305.2 Collect. & Impound. | 55 | 1 | 2.00% |
| 4 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 307.2 Wells & Springs | 20,907 | 697 | 3.33% |
| 6 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 309.2 Supply Mains | 28 | 1 | 2.86% |
| 8 310.2 Power Generation Eq. | 18 | 1 | 5.00% |
| 9 311.2 Pumping Equipment | 16,215 | 811 | 5.00% |
| 10 339.2 Other Plant & Misc. | 5,051 | 202 | 4.00% |
| 11 304.3 Structures & Improvements | 4,966 | 150 | 3.03% |
| 12 320.3 Water Treatment Eq. | 4,698 | 214 | 4.55% |
| 13 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 330.4 Distr. Reservoirs | 599 | 16 | 2.70% |
| 15 **COMPOSITE RATE** | 55,605 | 2,186 | 3.93% |
| 16 **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 304.4 Structures & Improvements | 1 | 0 | 3.03% |
| 18 331.4 Transm. & Distribution | 113,368 | 2,636 | 2.33% |
| 19 335.4 Hydrants | 1,694 | 38 | 2.22% |
| 20 339.4 Other Plant & Misc. | 241 | 10 | 4.00% |
| 21 **COMPOSITE RATE** | 115,305 | 2,684 | 2.33% |
| 22 **METER INSTALLATIONS FEES:** | | | |
| 23 334.4 Meters & Meter Insallation | 23,075 | 1,154 | 5.00% |
| 24 **COMPOSITE RATE** | 23,075 | 1,154 | 5.00% |
| 25 **SERVICE INSTALLATION FEES:** | | | |
| 26 333.4 Services | 14,514 | 363 | 2.50% |
| 27 **COMPOSITE RATE** | 14,514 | 363 | 2.50% |
| 28 **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 Plant Capacity Fees (Line 15) | 55,605 | 2,186 | 3.93% |
| 30 Line / Main Extension Fees & Contri. lines (Line 21) | 115,305 | 2,684 | 2.33% |
| 31 Meter Installation Fees (Line 24) | 23,075 | 1,154 | 5.00% |
| 32 Service Installation Fees (Line 27) | 14,514 | 363 | 2.50% |
| 33 **COMPOSITE RATE** | 208,498 | 6,386 | 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 / Lake / Western Shores**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

| 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 | 19 | 0 | 19 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | 21 | 0 | 21 | 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 | 93 | 0 | 93 | 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 | 697 | 0 | 697 | 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 | 811 | 0 | 811 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc. | 202 | 0 | 202 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 150 | 0 | 150 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 214 | 0 | 214 | 12.00% | 26 |
| 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. Reserviors | 16 | 0 | 16 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution | 2,636 | 594 | 2,043 | 0.00% | 0 |
| 26 | 333.4 Services | 363 | 0 | 363 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 1,154 | 0 | 1,154 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 38 | 9 | 29 | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. | 10 | 1 | 8 | 0.00% | 0 |
| 30 | **GENERAL PLANT** | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 181 | 0 | 181 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 248 | 0 | 248 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 958 | 0 | 958 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 823 | 0 | 823 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 2 | 0 | 2 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 117 | 0 | 117 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 28 | 0 | 28 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 203 | 0 | 203 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 77 | 0 | 77 | 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** | 39 | 0 | 39 | | 0 |
| 45 | **SUPPLY & PUMPING** | 1,805 | 0 | 1,805 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 364 | 0 | 364 | | 26 |
| 47 | **TRANSM. & DISTRIBUTION** | 4,217 | 604 | 3,613 | | 0 |
| 48 | **GENERAL PLANT** | 2,676 | 0 | 2,676 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | **9,101** | **604** | **8,497** | | **26** |
| 52 | **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | **0.30%** | |

## SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

**Company: SSU / Lake / Western Shores**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | REGULATORY ASSESSMENT FEES (RAFs) INTERIM: | 1,981 | 5 | 1,987 | See Notes | |
| 2 | REGULATORY ASSESSMENT FEES (RAFs) FINAL: | 1,981 | 28 | 2,009 | | |
| 3 | PAYROLL TAXES: | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 1,086 | 1,086 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | TOTAL | 0 | 1,086 | 1,086 | | |
| 8 | REAL ESTATE & PERSONAL PROPERTY TAXES: | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 1,436 | 0 | 1,436 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | TOTAL | 1,436 | 0 | 1,436 | | |
| 13 | OTHER: | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | TOTAL | 0 | 0 | 0 | | |
| 18 | TOTAL TAXES OTHER (PRESENT INCOME) INTERIM | 3,418 | 1,092 | 4,509 | | B-1 (W) |
| 19 | TOTAL TAXES OTHER (PRESENT INCOME) FINAL | 3,418 | 1,114 | 4,532 | | 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 / Western Shores
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 | 44,028 | 119 | 44,147 | 44,028 | 614 | 44,642 | B-4 (W) | - |
| 3 | Less: | | | | | | | | |
| 4 | Operation & Maintenance | 26,441 | (1,289) | 25,151 | 26,441 | 4,170 | 30,611 | B-5 (W) | - |
| 5 | Depreciation, net of CIAC Amort. | 6,362 | 0 | 6,362 | 6,362 | 0 | 6,362 | B-13 (W) | - |
| 6 | Amortization | (520) | 0 | (520) | (520) | 0 | (520) | B-18 (W) | - |
| 7 | Taxes Other Than Income | 3,418 | 1,114 | 4,532 | 3,418 | 1,114 | 4,532 | B-15 (W) | - |
| 8 | Pre Tax Operating Expenses | 35,700 | (175) | 35,525 | 35,700 | 5,284 | 40,984 | - | - |
| 9 | **TOTAL PRE-TAX INCOME** | 8,327 | 295 | 8,622 | 8,327 | (4,670) | 3,658 | - | - |
| 10 | **TAX COMPUTATION:** | | | | | | | | |
| 11 | Pre Tax Operating Income | 8,327 | 295 | 8,622 | 8,327 | (4,670) | 3,658 | Above | - |
| 12 | Less: | | | | | | | | |
| 13 | Interest Expense: | | | | | | | | |
| 14 | Rate Base | 129,968 | (1,097) | 128,871 | 129,968 | (415) | 129,553 | 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 | 7,538 | (64) | 7,475 | 7,538 | (24) | 7,514 | - | - |
| 17 | Total Taxable Income | 789 | 358 | 1,148 | 789 | (4,646) | (3,856) | - | - |
| 18 | Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 | **SUBTOTAL INCOME TAXES** | 297 | 135 | 432 | 297 | (1,748) | (1,451) | - | - |
| 20 | Less: | | | | | | | | |
| 21 | Parent Debt Adjustment | 433 | 0 | 433 | 433 | 0 | 433 | C-9 (W) | - |
| 22 | Investment Tax Credit | 86 | 0 | 86 | 86 | 0 | 86 | C-8 (W) | - |
| 23 | **TOTAL INCOME TAXES** | (222) | 135 | (87) | (222) | (1,748) | (1,970) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

**Company: SSU / Lake / Western Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

**FPSC**
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | **1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE** | | | | | | |
| | | | 1991 Aquisition Adjustment Amort. Exp. | | | | |
| Line No. **WATER** Description | 1991 Avg. Adj. Aqu. Adj. Balance | Last Authorized Amort. Rate Order No.17168 | Per Books | Adjustment | Adjusted Aqu. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 Total Amortization Expense | (26,095) | 2.00% | (522) | 0 | (522) | | A-20 (W) |
| 2 Less: Non-Used & Useful Amort. Exp. | | | (2) | 0 | (2) | See Below | |
| 3 **NET AMORTIZATION EXPENSE** | | | (520) | 0 | (520) | | 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 | (522) | 0 | (522) | Above | |
| 2 Composite Non-Used & Useful Net Dep. (%) | 0.30% | 0.00% | 0.30% | B-13 (W) | |
| 3 **NON-USED & USEFUL AMORT. EXP.** | (2) | 0 | (2) | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Westmont - 122

## Orange County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Orange / Westmont
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 | 116,410 | (64,966) | 51,444 | A-5 (W) |
| 2 | Utility Land & Land Rights | 668 | 0 | 668 | A-5 (W) |
| 3 | Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (26,954) | 5,284 | (21,671) | A-9 (W) |
| 6 | CIAC | (23,423) | 0 | (23,423) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 4,715 | 0 | 4,715 | 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 | 1,249 | 0 | 1,249 | C-7 (W) |
| 12 | Working Capital Allowance | 2,958 | 237 | 3,195 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | **75,622** | **(59,445)** | **16,179** | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Orange / Westmont
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 | 116,410 | (64,966) | 51,444 | A-5 (W) |
| 2 Utility Land & Land Rights | 668 | 0 | 668 | A-5 (W) |
| 3 Non-Used & Useful | 0 | 0 | 0 | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (26,954) | 5,284 | (21,671) | A-9 (W) |
| 6 CIAC | (23,423) | 0 | (23,423) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 4,715 | 0 | 4,715 | 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 | 1,249 | 0 | 1,249 | C-7 (W) |
| 12 Working Capital Allowance | 2,958 | (56) | 2,901 | A-17 (W) |
| 13 TOTAL WATER RATE BASE | 75,622 | (59,738) | 15,884 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Orange / Westmont**

**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.* | (66,704) | (63,227) | (64,966) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (66,704) | (63,227) | (64,966) | |
| 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.* | 5,438 | 5,438 | 5,438 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (308) | (154) | |
| 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 | | 5,438 | 5,130 | 5,284 | |
| 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 / Westmont**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):** | | | | |
| 2 | 1. | | | | A-14 (W) |
| 3 | | | | | |
| 4 | 2 | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | 0 | 0 | 0 | |
| 8 | **H. ACQUISITION ADJUSTMENTS (Interim / Final):** | | | | |
| 9 | 1. | | | | A-20 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | 0 | 0 | 0 | |
| 15 | **I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):** | | | | |
| 16 | 1. | | | | A-20 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | 0 | 0 | 0 | |
| 22 | **J. ADVANCES FOR CONSTRUCTION (Interim / Final):** | | | | |
| 23 | 1. | | | | A-16 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | 0 | 0 | 0 | |
| 29 | **K. DEFERRED TAX (Interim / Final):** | | | | |
| 30 | 1. | | | | C-7 (W) |
| 31 | | | | | |
| 32 | 2. | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | 0 | 0 | 0 | |
| 36 | **L. WORKING CAPITAL ALLOWANCE (Interim):** | | | | |
| 37 | 1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate). | (56) | (56) | (56) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (56) | (56) | (56) | |
| 43 | **M. WORKING CAPITAL ALLOWANCE (Final):** | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 237 | 237 | 237 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 237 | 237 | 237 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | **TOTAL WATER RATE BASE ADJUSTMENTS (Interim):** | (61,323) | (58,154) | (59,738) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | **TOTAL WATER RATE BASE ADJUSTMENTS (Final):** | (61,029) | (57,860) | (59,445) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / Westmont**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)

Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 19857 ENDED 06/30/87** | **29,886** |
| 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 / Westmont**

**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** | **29,886** |
| 7 | 1987 Additions | 68,653 |
| 8 | 1987 Retirements | 92 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 68,561 |
| 11 | **12/31/87 BALANCE** | **98,447** |
| 12 | 1988 Additions | 7,405 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 7,405 |
| 16 | **12/31/88 BALANCE** | **105,852** |
| 17 | 1989 Additions | 5,173 |
| 18 | 1989 Retirements | 535 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 4,638 |
| 21 | **12/31/89 BALANCE** | **110,490** |
| 22 | 1990 Additions (A/C 101) | (25) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | (25) |
| 27 | **12/31/90 BALANCE** | **110,465** |
| 28 | 1990 General Plant Reallocation Adjustments * | 6,295 |
| 29 | **12/31/90 ADJUSTED BALANCE** | **116,760** |
| 30 | 1991 Additions (A/C 101) | 636 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (63,227) |
| 34 | 1991 Net Additions | (62,591) |
| 35 | **12/31/91 BALANCE** | **54,168** |

* 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 / Westmont**

Docket 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 | 66,704 | (3,477) | 0 | 63,227 | (66,704) | (63,227) | 0 | 64,966 | (64,966) | 0 |
| 3 302.1 Franchises | 456 | 159 | 0 | 615 | 0 | 0 | 615 | 536 | 0 | 536 |
| 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 | 454 | 0 | 0 | 454 | 0 | 0 | 454 | 454 | 0 | 454 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 26 | 0 | 0 | 26 | 0 | 0 | 26 | 26 | 0 | 26 |
| 13 310.2 Power Generation Eq. | 11 | 0 | 0 | 11 | 0 | 0 | 11 | 11 | 0 | 11 |
| 14 311.2 Pumping Equipment | 2,093 | 0 | 0 | 2,093 | 0 | 0 | 2,093 | 2,093 | 0 | 2,093 |
| 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 | (3) | 0 | 0 | (3) | 0 | 0 | (3) | (3) | 0 | (3) |
| 18 304.3 Structures & Improvements | 780 | 0 | 0 | 780 | 0 | 0 | 780 | 780 | 0 | 780 |
| 19 320.3 Water Treatment Eq. | 430 | 0 | 0 | 430 | 0 | 0 | 430 | 430 | 0 | 430 |
| 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 | 295 | 0 | 0 | 295 | 0 | 0 | 295 | 295 | 0 | 295 |
| 25 331.4 Transm. & Distribution | 22,846 | 513 | 0 | 23,359 | 0 | 0 | 23,359 | 23,102 | 0 | 23,102 |
| 26 333.4 Services | 3,316 | 675 | 0 | 3,991 | 0 | 0 | 3,991 | 3,654 | 0 | 3,654 |
| 27 334.4 Meters & Meter Insallation | 6,829 | 1,787 | 0 | 8,616 | 0 | 0 | 8,616 | 7,723 | 0 | 7,723 |
| 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 | 652 | (22) | 0 | 630 | 0 | 0 | 630 | 641 | 0 | 641 |
| 32 304.5 Structures & Improvements | 3,143 | 78 | 0 | 3,221 | 0 | 0 | 3,221 | 3,182 | 0 | 3,182 |
| 33 340.5 Office Furniture & Equipme | 1,620 | 26 | 0 | 1,646 | 0 | 0 | 1,646 | 1,633 | 0 | 1,633 |
| 34 340.51 Computer Equipment | 2,135 | 775 | 0 | 2,910 | 0 | 0 | 2,910 | 2,522 | 0 | 2,522 |
| 35 341.5 Transportation Equipment | 2,088 | 161 | 0 | 2,249 | 0 | 0 | 2,249 | 2,168 | 0 | 2,168 |
| 36 342.5 Stores Equipment | 16 | 4 | 0 | 20 | 0 | 0 | 20 | 18 | 0 | 18 |
| 37 343.5 Tools, Shop & Garage | 829 | (15) | 0 | 814 | 0 | 0 | 814 | 822 | 0 | 822 |
| 38 344.5 Laboratory Equipment | 176 | 12 | 0 | 188 | 0 | 0 | 188 | 182 | 0 | 182 |
| 39 345.5 Power Operated Equipment | 1,119 | (96) | 0 | 1,023 | 0 | 0 | 1,023 | 1,071 | 0 | 1,071 |
| 40 346.5 Communication Equipment | 325 | 26 | 0 | 351 | 0 | 0 | 351 | 338 | 0 | 338 |
| 41 347.5 Miscellaneous Equipment | 102 | 26 | 0 | 128 | 0 | 0 | 128 | 115 | 0 | 115 |
| 42 348.5 Other Tangible Plant | 87 | 4 | 0 | 92 | 0 | 0 | 92 | 90 | 0 | 90 |
| 43 | | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 67,244 | (3,318) | 0 | 63,926 | (66,704) | (63,227) | 699 | 65,585 | (64,966) | 620 |
| 45 **SUPPLY & PUMPING** | 2,665 | 0 | 0 | 2,665 | 0 | 0 | 2,665 | 2,665 | 0 | 2,665 |
| 46 **WATER TREATMENT PLANT** | 1,207 | 0 | 0 | 1,207 | 0 | 0 | 1,207 | 1,207 | 0 | 1,207 |
| 47 **TRANSM. & DISTRIBUTION** | 33,352 | 2,975 | 0 | 36,327 | 0 | 0 | 36,327 | 34,839 | 0 | 34,839 |
| 48 **GENERAL PLANT** | 12,291 | 979 | 0 | 13,270 | 0 | 0 | 13,270 | 12,781 | 0 | 12,781 |
| 49 | | | | | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 116,760 | 636 | 0 | 117,395 | (66,704) | (63,227) | 54,168 | 117,078 | (64,966) | 52,112 |
| 51 **LAND & LAND RIGHTS** | 679 | (22) | 0 | 657 | 0 | 0 | 657 | 668 | 0 | 668 |
| 52 **TOTAL PIS LESS LAND** | 116,081 | 657 | 0 | 116,738 | (66,704) | (63,227) | 53,511 | 116,410 | (64,966) | 51,444 |

*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 / Westmont**

Docket 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 | 536 | 0 | 0 | 536 | 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 | 454 | 0 | 0 | 454 | 0% | 0 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | 26 | 0 | 0 | 26 | 0% | 0 |
| 13 | 310.2 Power Generation Eq. | 11 | 0 | 0 | 11 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 2,093 | 0 | 0 | 2,093 | 0% | 0 |
| 15 | 339.2 Other Plant & Misc. | (12) | 0 | 0 | (12) | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | (3) | 0 | 0 | (3) | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 780 | 0 | 0 | 780 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 430 | 0 | 0 | 430 | 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 | 295 | 0 | 0 | 295 | 0% | 0 |
| 25 | 331.4 Transm. & Distribution | 23,102 | 0 | 0 | 23,102 | 0% | 0 |
| 26 | 333.4 Services | 3,654 | 0 | 0 | 3,654 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 7,723 | 0 | 0 | 7,723 | 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 | 641 | 0 | 0 | 641 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 3,182 | 0 | 0 | 3,182 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 1,633 | 0 | 0 | 1,633 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 2,522 | 0 | 0 | 2,522 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 2,168 | 0 | 0 | 2,168 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 18 | 0 | 0 | 18 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 822 | 0 | 0 | 822 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 182 | 0 | 0 | 182 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 1,071 | 0 | 0 | 1,071 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 338 | 0 | 0 | 338 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 115 | 0 | 0 | 115 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 90 | 0 | 0 | 90 | 0% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 620 | 0 | 0 | 620 | | 0 |
| 45 | **SUPPLY & PUMPING** | 2,665 | 0 | 0 | 2,665 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 1,207 | 0 | 0 | 1,207 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 34,839 | 0 | 0 | 34,839 | | 0 |
| 48 | **GENERAL PLANT** | 12,781 | 0 | 0 | 12,781 | | 0 |
| 49 | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 52,112 | 0 | 0 | 52,112 | | 0 |
| 51 | **LAND & LAND RIGHTS** | 668 | 0 | 0 | 668 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | 51,444 | 0 | 0 | 51,444 | | 0 |
| 53 | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | | | 0.00% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Orange / Westmont
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 / Orange / Westmont**

**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 19857 ENDED 06/30/87** | 13,428 |
| 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 / Westmont**

**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** | 13,428 |
| 7 | 1987 Additions | 818 |
| 8 | 1987 Retirements | 80 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 738 |
| 11 | **12/31/87 BALANCE** | 14,166 |
| 12 | 1988 Additions | 2,696 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 2,696 |
| 16 | **12/31/88 BALANCE** | 16,862 |
| 17 | 1989 Additions | 3,116 |
| 18 | 1989 Retirements | 210 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 2,906 |
| 21 | **12/31/89 BALANCE** | 19,768 |
| 22 | 1990 Additions | 3,557 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 3,557 |
| 26 | **12/31/90 BALANCE** | 23,325 |
| 27 | 1990 General Plant Reallocation Adjustments * | 2,438 |
| 28 | **12/31/90 ADJUSTED BALANCE** | 25,764 |
| 29 | 1991 Additions | 2,381 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | (5,130) |
| 32 | 1991 Net Additions | (2,749) |
| 33 | **12/31/91 BALANCE** | 23,015 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Orange / Westmont
Docket 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 | 5,438 | 0 | 5,438 | (5,438) | (5,438) | 0 | 5,438 | (5,438) | 0 |
| 3 | 302.1 Franchises | 43 | 13 | 57 | 0 | 0 | 57 | 50 | 0 | 50 |
| 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 | 194 | 15 | 209 | 0 | 0 | 209 | 202 | 0 | 202 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 2 | 1 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 13 | 310.2 Power Generation Eq. | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 14 | 311.2 Pumping Equipment | 1,019 | 105 | 1,124 | 0 | 0 | 1,124 | 1,072 | 0 | 1,072 |
| 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 | 358 | 24 | 381 | 0 | 0 | 381 | 369 | 0 | 369 |
| 19 | 320.3 Water Treatment Eq. | 131 | 20 | 150 | 0 | 0 | 150 | 141 | 0 | 141 |
| 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 | 106 | 8 | 114 | 0 | 0 | 114 | 110 | 0 | 110 |
| 25 | 331.4 Transm. & Distribution | 11,009 | 537 | 11,546 | 0 | 0 | 11,546 | 11,278 | 0 | 11,278 |
| 26 | 333.4 Services | 1,460 | 91 | 1,551 | 0 | 0 | 1,551 | 1,506 | 0 | 1,506 |
| 27 | 334.4 Meters & Meter Insallation | 1,972 | 386 | 2,358 | 0 | 0 | 2,358 | 2,165 | 0 | 2,165 |
| 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 | 416 | 80 | 495 | 0 | 0 | 495 | 455 | 0 | 455 |
| 33 | 340.5 Office Furniture & Equipment | 523 | 109 | 631 | 0 | 0 | 631 | 577 | 0 | 577 |
| 34 | 340.51 Computer Equipment | 268 | 420 | 688 | 0 | 308 | 996 | 478 | 154 | 632 |
| 35 | 341.5 Transportation Equipment | 1,321 | 361 | 1,682 | 0 | 0 | 1,682 | 1,501 | 0 | 1,501 |
| 36 | 342.5 Stores Equipment | 5 | 1 | 6 | 0 | 0 | 6 | 5 | 0 | 5 |
| 37 | 343.5 Tools, Shop & Garage | 375 | 51 | 426 | 0 | 0 | 426 | 401 | 0 | 401 |
| 38 | 344.5 Laboratory Equipment | 79 | 12 | 91 | 0 | 0 | 91 | 85 | 0 | 85 |
| 39 | 345.5 Power Operated Equipment | 856 | 89 | 945 | 0 | 0 | 945 | 900 | 0 | 900 |
| 40 | 346.5 Communication Equipment | 125 | 34 | 159 | 0 | 0 | 159 | 142 | 0 | 142 |
| 41 | 347.5 Miscellaneous Equipment | 18 | 8 | 26 | 0 | 0 | 26 | 22 | 0 | 22 |
| 42 | 348.5 Other Tangible Plant | 36 | 9 | 45 | 0 | 0 | 45 | 40 | 0 | 40 |
| 43 | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 5,486 | 17 | 5,503 | (5,438) | (5,438) | 65 | 5,494 | (5,438) | 57 |
| 45 | **SUPPLY & PUMPING** | 1,219 | 122 | 1,341 | 0 | 0 | 1,341 | 1,280 | 0 | 1,280 |
| 46 | **WATER TREATMENT PLANT** | 488 | 43 | 531 | 0 | 0 | 531 | 510 | 0 | 510 |
| 47 | **TRANSM. & DISTRIBUTION** | 14,551 | 1,024 | 15,575 | 0 | 0 | 15,575 | 15,063 | 0 | 15,063 |
| 48 | **GENERAL PLANT** | 4,020 | 1,174 | 5,194 | 0 | 308 | 5,502 | 4,607 | 154 | 4,761 |
| 49 | | | | | | | | | | |
| 50 | **TOTAL WATER ACCUM. DEP.** | 25,764 | 2,381 | 28,145 | (5,438) | (5,130) | 23,015 | 26,954 | (5,284) | 21,671 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991
**Non-Used and Useful Calculations**

**Company: SSU / Orange / Westmont**

Docket 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 | 50 | 0 | 50 | 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 | 202 | 0 | 202 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 2 | 0 | 2 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 1 | 0 | 1 | 0% | 0 |
| 14 311.2 Pumping Equipment | 1,072 | 0 | 1,072 | 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 | 369 | 0 | 369 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 141 | 0 | 141 | 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 | 110 | 0 | 110 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 11,278 | 0 | 11,278 | 0% | 0 |
| 26 333.4 Services | 1,506 | 0 | 1,506 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 2,165 | 0 | 2,165 | 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 | 455 | 0 | 455 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 577 | 0 | 577 | 0% | 0 |
| 34 340.51 Computer Equipment | 632 | 0 | 632 | 0% | 0 |
| 35 341.5 Transportation Equipment | 1,501 | 0 | 1,501 | 0% | 0 |
| 36 342.5 Stores Equipment | 5 | 0 | 5 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 401 | 0 | 401 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 85 | 0 | 85 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 900 | 0 | 900 | 0% | 0 |
| 40 346.5 Communication Equipment | 142 | 0 | 142 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 22 | 0 | 22 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 40 | 0 | 40 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 57 | 0 | 57 | | 0 |
| 45 **SUPPLY & PUMPING** | 1,280 | 0 | 1,280 | | 0 |
| 46 **WATER TREATMENT PLANT** | 510 | 0 | 510 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 15,063 | 0 | 15,063 | | 0 |
| 48 **GENERAL PLANT** | 4,761 | 0 | 4,761 | | 0 |
| 49 | | | | | |
| 50 TOTAL | 21,671 | 0 | 21,671 | | 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 / Westmont**

**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 19857 ENDED 06/30/87** | **20,505** |
| 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 / Westmont**

**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** | **20,505** |
| 7 | 1987 Additions | 830 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 830 |
| 11 | **12/31/87 BALANCE** | **21,335** |
| 12 | 1988 Additions | 280 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 280 |
| 16 | **12/31/88 BALANCE** | **21,615** |
| 17 | 1989 Additions | 560 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 560 |
| 21 | **12/31/89 BALANCE** | **22,175** |
| 22 | 1990 Additions | 900 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 900 |
| 26 | **12/31/90 BALANCE** | **23,075** |
| 27 | 1991 Additions | 695 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 695 |
| 31 | **12/31/91 BALANCE** | **23,770** |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
**Beginning, End of Year, and Average Balances**

Company: SSU / Orange / Westmont
Docket 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)

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 | 20,505 | 0 | 20,505 | 0 | 0 | 20,505 | 20,505 | 0 | 20,505 |
| 2 | Line/Main Extension Fees | 270 | 0 | 270 | 0 | 0 | 270 | 270 | 0 | 270 |
| 3 | Meter Installation Fees | 2,300 | 695 | 2,995 | 0 | 0 | 2,995 | 2,648 | 0 | 2,648 |
| 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** | 23,075 | 695 | 23,770 | 0 | 0 | 23,770 | 23,423 | 0 | 23,423 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Orange / Westmont**

**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 19857 ENDED 06/30/87** | 2,298 |
| 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 / Westmont**

**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** | 2,298 |
| 7 | 1987 Additions | 267 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 267 |
| 11 | **12/31/87 BALANCE** | 2,565 |
| 12 | 1988 Additions | 537 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 537 |
| 16 | **12/31/88 BALANCE** | 3,102 |
| 17 | 1989 Additions | 547 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 547 |
| 21 | **12/31/89 BALANCE** | 3,649 |
| 22 | 1990 Additions | 566 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 566 |
| 26 | **12/31/90 BALANCE** | 4,215 |
| 27 | 1991 Additions | 998 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 998 |
| 31 | **12/31/91 BALANCE** | 5,213 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Beginning, End of Year, and Average Balances**

**Company: SSU / Orange / Westmont**

Docket 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 | Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| **WATER** | | | | | | | | | |
| 1 Plant Capacity Fees | 4,093 | 860 | 4,952 | 0 | 0 | 4,952 | 4,522 | 0 | 4,522 |
| 2 Line/Main Extension Fees | 24 | 6 | 30 | 0 | 0 | 30 | 27 | 0 | 27 |
| 3 Meter Installation Fees | 99 | 132 | 232 | 0 | 0 | 232 | 165 | 0 | 165 |
| 4 Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 *Cont. Prty. Other than Lines* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 **TOTAL WATER ACCUM. AMORT. CIAC** | 4,216 | 998 | 5,214 | 0 | 0 | 5,214 | 4,715 | 0 | 4,715 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Orange / Westmont**

**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 / Westmont**

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 / Westmont**

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year if a projected year is employed, provide breakdown for base year and intermediate year also.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1991 ADVANCES FOR CONSTRUCTION | | | | | AVERAGE 1991 ADV. FOR CONSTRU. | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | Utility Adjustments | Adjusted Balance 12/31/91 | Per Book | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | |

## SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Orange / Westmont
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 | 23,662 | (451) | 23,210 | 23,662 | 1,898 | 25,560 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 2,958 | (56) | 2,901 | 2,958 | 237 | 3,195 | |

## 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 / Orange / Westmont**

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

---

# Westmont - 122

## Orange County (SSU)

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Orange / Westmont
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 acquistion 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 | 33,416 | 715 | 34,131 | (3,632) | 30,499 | -10.64% | B-4, B-3 (W) |
| 3 Other Revenues | 875 | 30 | 905 | 0 | 905 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 34,291 | 745 | 35,036 | (3,632) | 31,404 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 23,662 | 1,898 | 25,560 | 0 | 25,560 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 1,383 | 0 | 1,383 | 0 | 1,383 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 1,900 | 482 | 2,381 | (163) | 2,218 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | 995 | 682 | 1,677 | (1,305) | 372 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 27,939 | 3,062 | 31,001 | (1,469) | 29,532 | | |
| 11 **NET OPERATING INCOME:** | 6,352 | (2,317) | 4,035 | (2,163) | 1,872 | | |
| 12 **RATE BASE** | 75,622 | | 16,178 | | 16,178 | | A-1 (W) |
| 13 **RATE OF RETURN** | 8.40% | | 24.94% | | 11.57% | | D-1 (W) |

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Orange / Westmont
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 | 33,416 | 715 | 34,131 | (6,192) | 27,939 | -18.14% | B-4, B-3 (W) |
| 3 Other Revenues | 875 | 0 | 875 | 0 | 875 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 34,291 | 715 | 35,006 | (6,192) | 28,814 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 23,662 | (451) | 23,210 | 0 | 23,210 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 1,383 | 0 | 1,383 | 0 | 1,383 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 1,900 | 480 | 2,380 | (279) | 2,101 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | 995 | 1,561 | 2,556 | (2,225) | 331 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 27,939 | 1,590 | 29,529 | (2,504) | 27,025 | | |
| 11 **NET OPERATING INCOME:** | 6,352 | (875) | 5,477 | (3,688) | 1,789 | | |
| 12 **RATE BASE** | 75,622 | | 15,884 | | 15,884 | | A-1 (W) |
| 13 **RATE OF RETURN** | 8.40% | | 34.48% | | 11.26% | | D-1 (W) |

## SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Orange / Westmont
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 | 15,884 | | 16,178 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 1,789 | | 1,872 | | - | - |
| 6 | Adjusted Income under Present Rates | 5,477 | | 4,035 | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | (3,688) | | (2,163) | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | (5,914) | | (3,469) | | - | - |
| 10 | RAF Conversion Factor | *0.9550* | | *0.9550* | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | (6,192) | | (3,632) | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | (5,914) | | (3,469) | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | (2,225) | | (1,305) | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | (279) | | (163) | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | (3,688) | | (2,163) | | | 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 / Westmont**

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. | 715 | 745 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 715 | 745 | |
| 8 | **B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-5, P. 7,8,9,10 for details)** | | | |
| 9 | 1. Reclassify pension & benefits consistent with NARUC. | (451) | (451) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 535 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 114 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 203 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (16) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 409 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 1,104 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (451) | 1,898 | |
| 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. | 32 | 34 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 448 | 448 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 480 | 482 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 1,561 | 682 | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 1,561 | 682 | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | (875) | (2,317) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Orange / Westmont
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: *Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.*

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | 1991 REVENUES (PRESENT) | | |
| Line No. Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 **WATER SALES:** | | | |
| 2 460 Unmetered Water Revenue | 0 | 0 | |
| 3 461.1 Metered - Residential | 33,393 | 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** | 33,393 | 738 | 34,131 |
| 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 | 24 | 0 | |
| 16 **SUBTOTAL OTHER WATER SALES** | 24 | (24) | 0 |
| 17 **TOTAL WATER SALES** | 33,416 | 715 | 34,131 |
| 18 **OTHER WATER REVENUES:** | | | |
| 19 470 *Forfeited Discounts* | 0 | 0 | |
| 20 471 Misc. Service Revenues | 875 | 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** | 875 | 30 | 905 |
| 25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 34,291 | 715 | 35,006 |
| 26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 34,291 | 745 | 35,036 |

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 / Westmont

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 | 5,193 | 413 | 5,605 | 1,768 | 88 | 1,857 | 858 | 134 | 992 | 2,566 | 191 | 2,757 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 1,612 | 547 | 2,159 | 437 | (88) | 349 | 246 | (69) | 177 | 929 | 704 | 1,633 |
| 4 | 610 Purchased Water | 13,969 | 0 | 13,969 | 13,969 | 0 | 13,969 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 51 | 4 | 55 | 7 | 0 | 7 | 0 | 4 | 4 | 44 | 1 | 45 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 466 | 35 | 501 | 245 | 9 | 254 | 8 | 14 | 22 | 212 | 12 | 224 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Accl. | 206 | 9 | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 206 | 9 | 215 |
| 11 | 633 Contractual Services - Legal | 84 | 5 | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 84 | 5 | 89 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 109 | 7 | 116 | 8 | 0 | 9 | 0 | 0 | 0 | 100 | 7 | 107 |
| 14 | 641 Rental of Building/Real Prop. | 40 | 20 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 20 | 60 |
| 15 | 642 Rental of Equipment | 19 | 1 | 20 | 17 | 1 | 18 | 0 | 0 | 0 | 2 | 0 | 2 |
| 16 | 650 Transportation Expense | 213 | 14 | 227 | 210 | 8 | 218 | 1 | 5 | 7 | 1 | 1 | 2 |
| 17 | 656 Insurance - Vehicle | 122 | 21 | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 122 | 21 | 142 |
| 18 | 657 Insurance - General Liability | 142 | 16 | 157 | 0 | 0 | 0 | 0 | 0 | 0 | 142 | 16 | 157 |
| 19 | 658 Insurance - Workman's Comp. | 3 | 179 | 182 | 0 | 62 | 62 | 0 | 31 | 31 | 3 | 87 | 90 |
| 20 | 659 Insurance - Other | 83 | 3 | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 83 | 3 | 86 |
| 21 | 660 Advertising Expense | 9 | 1 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 1 | 9 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 535 | 535 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 535 | 535 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 222 | 14 | 237 | 0 | 0 | 0 | 222 | 14 | 237 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 1,121 | 74 | 1,195 | 30 | 1 | 31 | 2 | 5 | 7 | 1,090 | 68 | 1,158 |
| 26 | **TOTAL WATER O&M EXPENSES** | **23,662** | **1,898** | **25,560** | **16,692** | **81** | **16,772** | **1,338** | **138** | **1,476** | **5,632** | **1,679** | **7,311** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 5,193 | 413 | 5,605 | 1,768 | 88 | 1,857 | 858 | 134 | 992 | 2,566 | 191 | 2,757 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 1,612 | 547 | 2,159 | 437 | (88) | 349 | 246 | (69) | 177 | 929 | 704 | 1,633 |
| 31 | **TOTAL WATER LABOR COSTS** | **6,804** | **960** | **7,765** | **2,205** | **1** | **2,206** | **1,104** | **65** | **1,169** | **3,495** | **895** | **4,390** |

0628

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Orange / Westmont

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

| Line No. | Account No. and Name | 1991 TOTAL O&M (.1 - .8) Per Books O & M | Adjustments | Adjusted O & M | 1991 DIRECT O&M (.1 - .6) Per Books O & M | Adjustments | Adjusted O & M | 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M | Adjustments | Adjusted O & M | 1991 ALLOCATED A&G (.8) Per Books O & M | Adjustments | Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1 | 601 Salaries & Wages - Employees | 5,193 | 0 | 5,193 | 1,768 | 0 | 1,768 | 858 | 0 | 858 | 2,566 | 0 | 2,566 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 1,612 | (623) | 989 | 437 | (100) | 337 | 246 | (83) | 163 | 929 | (441) | 489 |
| 4 | 610 Purchased Water | 13,969 | 0 | 13,969 | 13,969 | 0 | 13,969 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 51 | 0 | 51 | 7 | 0 | 7 | 0 | 0 | 0 | 44 | 0 | 44 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 466 | 0 | 466 | 245 | 0 | 245 | 8 | 0 | 8 | 212 | 0 | 212 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 206 | 0 | 206 | 0 | 0 | 0 | 0 | 0 | 0 | 206 | 0 | 206 |
| 11 | 633 Contractual Services - Legal | 84 | 0 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 84 | 0 | 84 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 109 | 0 | 109 | 8 | 0 | 8 | 0 | 0 | 0 | 100 | 0 | 100 |
| 14 | 641 Rental of Building/Real Prop. | 40 | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 40 |
| 15 | 642 Rental of Equipment | 19 | 0 | 19 | 17 | 0 | 17 | 0 | 0 | 0 | 2 | 0 | 2 |
| 16 | 650 Transportation Expense | 213 | 0 | 213 | 210 | 0 | 210 | 1 | 0 | 1 | 1 | 0 | 1 |
| 17 | 656 Insurance - Vehicle | 122 | 0 | 122 | 0 | 0 | 0 | 0 | 0 | 0 | 122 | 0 | 122 |
| 18 | 657 Insurance - General Liability | 142 | 0 | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 142 | 0 | 142 |
| 19 | 658 Insurance - Workman's Comp. | 3 | 172 | 174 | 0 | 59 | 59 | 0 | 29 | 29 | 3 | 84 | 86 |
| 20 | 659 Insurance - Other | 83 | 0 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 83 | 0 | 83 |
| 21 | 660 Advertising Expense | 9 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 9 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 222 | 0 | 222 | 0 | 0 | 0 | 222 | 0 | 222 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 1,121 | 0 | 1,121 | 30 | 0 | 30 | 2 | 0 | 2 | 1,090 | 0 | 1,090 |
| 26 | **TOTAL WATER O&M EXPENSES** | **23,662** | **(451)** | **23,210** | **16,692** | **(41)** | **16,651** | **1,338** | **(54)** | **1,284** | **5,632** | **(357)** | **5,275** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 5,193 | 0 | 5,193 | 1,768 | 0 | 1,768 | 858 | 0 | 858 | 2,566 | 0 | 2,566 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 1,612 | (623) | 989 | 437 | (100) | 337 | 246 | (83) | 163 | 929 | (441) | 489 |
| 31 | **TOTAL WATER LABOR COSTS** | **6,804** | **(623)** | **6,181** | **2,205** | **(100)** | **2,105** | **1,104** | **(83)** | **1,022** | **3,495** | **(441)** | **3,054** |

0629

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Orange / Westmont
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 | 300 | 305 | 597 | 426 | 359 | 347 | 433 | 375 | 397 | 401 | 381 | 873 | 5,193 | 0 | 5,193 | 413 | 5,605 |
| 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 | 97 | 105 | 199 | 132 | 116 | 114 | 136 | 125 | 127 | 128 | 122 | 211 | 1,612 | (623) | 989 | 547 | 2,159 |
| 4 | 610.1-8 Purchased Water | 1,111 | 918 | 1,110 | 1,084 | 904 | 1,065 | 1,470 | 1,411 | 1,319 | 1,293 | 1,058 | 1,226 | 13,969 | 0 | 13,969 | 0 | 13,969 |
| 5 | 615.1-8 Purchased Power | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 11 | 3 | 4 | 51 | 0 | 51 | 4 | 55 |
| 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) | 32 | 213 | 20 | 38 | 22 | 27 | 22 | 25 | 28 | 25 | 34 | 466 | 0 | 466 | 35 | 501 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-8 Contractual Services - Acct. | 15 | 18 | 17 | 17 | 17 | 17 | 18 | 16 | 17 | 18 | 16 | 21 | 206 | 0 | 206 | 9 | 215 |
| 11 | 633.1-8 Contractual Services - Legal | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 6 | 84 | 0 | 84 | 5 | 89 |
| 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 | 9 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 9 | 8 | 19 | 109 | 0 | 109 | 7 | 116 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 40 | 0 | 40 | 20 | 60 |
| 15 | 642.1-8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 19 | 0 | 19 | 1 | 20 |
| 16 | 650.1-8 Transportation Expense | 12 | 10 | 27 | 23 | 10 | 7 | 14 | 5 | 13 | 15 | 13 | 65 | 213 | 0 | 213 | 14 | 227 |
| 17 | 656.1-8 Insurance - Vehicle | 9 | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 11 | 9 | 12 | 122 | 0 | 122 | 21 | 142 |
| 18 | 657.1-8 Insurance - General Liability | 10 | 12 | 11 | 12 | 12 | 12 | 12 | 11 | 12 | 12 | 11 | 14 | 142 | 0 | 142 | 16 | 157 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 172 | 174 | 179 | 182 |
| 20 | 659.1-8 Insurance - Other | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 8 | 83 | 0 | 83 | 3 | 86 |
| 21 | 660.1-8 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 | 1 | 9 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 535 | 535 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 12 | 18 | 22 | 18 | 19 | 15 | 17 | 19 | 16 | 19 | 21 | 26 | 222 | 0 | 222 | 14 | 237 |
| 25 | 675.1-8 Miscellaneous Expenses | 78 | 93 | 88 | 89 | 92 | 90 | 95 | 86 | 92 | 95 | 82 | 140 | 1,121 | 0 | 1,121 | 74 | 1,195 |
| 26 | TOTAL WATER O&M EXPENSES | 1,652 | 1,552 | 2,323 | 1,860 | 1,608 | 1,729 | 2,264 | 2,107 | 2,059 | 2,058 | 1,764 | 2,684 | 23,562 | (451) | 23,210 | 1,898 | 25,560 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 5,193 | 413 | 5,605 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 1,612 | 547 | 2,159 |
| 31 | TOTAL WATER LABOR COSTS | 6,804 | 960 | 7,765 |

0630

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

*Total Direct Expenses (6XX.1 - 6XX.6)*

**Company: SSU / Orange / Westmont**
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 | Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| | | | | | | | | | | | | | | 1991 DIRECT O & M | | | | |
| 1 | 601.1-6 Salaries & Wages - Employees | 68 | 16 | 304 | 148 | 68 | 76 | 142 | 100 | 120 | 105 | 106 | 513 | 1,768 | 0 | 1,768 | 88 | 1,857 |
| 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 | 17 | 6 | 100 | 36 | 16 | 20 | 36 | 31 | 32 | 26 | 29 | 88 | 437 | (100) | 337 | (88) | 349 |
| 4 | 610.1-6 Purchased Water | 1,111 | 918 | 1,110 | 1,084 | 904 | 1,065 | 1,470 | 1,411 | 1,319 | 1,293 | 1,058 | 1,226 | 13,969 | 0 | 13,969 | 0 | 13,969 |
| 5 | 615.1-6 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | (0) | 7 | 0 | 7 | 0 | 7 |
| 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 | (34) | 13 | 195 | 2 | 19 | 4 | 8 | 4 | 6 | 8 | 8 | 11 | 245 | 0 | 245 | 9 | 254 |
| 9 | 631.1-6 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-6 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-6 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 8 | 0 | 8 | 0 | 9 |
| 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 | 17 | 17 | 0 | 17 | 1 | 18 |
| 16 | 650.1-6 Transportation Expense | 11 | 10 | 27 | 22 | 10 | 7 | 14 | 4 | 13 | 14 | 12 | 65 | 210 | 0 | 210 | 8 | 218 |
| 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 | 59 | 59 | 62 | 62 |
| 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 | 30 | 30 | 0 | 30 | 1 | 31 |
| 26 | **TOTAL WATER DIRECT O&M EXPENSES** | 1,174 | 963 | 1,736 | 1,293 | 1,017 | 1,172 | 1,670 | 1,551 | 1,491 | 1,454 | 1,213 | 1,959 | 16,692 | (41) | 16,651 | 81 | 16,772 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 1,768 | 88 | 1,857 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 437 | (88) | 349 |
| 31 | **TOTAL WATER DIRECT LABOR COSTS** | 2,205 | 1 | 2,206 |

0631

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Orange / Westmont
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 | 47 | 70 | 86 | 69 | 74 | 59 | 67 | 74 | 60 | 71 | 81 | 101 | 858 | 0 | 858 | 134 | 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 | 13 | 20 | 25 | 20 | 21 | 17 | 19 | 21 | 17 | 20 | 23 | 29 | 246 | (83) | 163 | (69) | 177 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 | 14 | 22 |
| 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 | 7 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 29 | 31 | 31 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 12 | 18 | 22 | 18 | 19 | 15 | 17 | 19 | 16 | 19 | 21 | 26 | 222 | 0 | 222 | 14 | 237 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 5 | 7 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 73 | 109 | 134 | 108 | 115 | 92 | 105 | 115 | 93 | 111 | 126 | 157 | 1,338 | (54) | 1,284 | 138 | 1,476 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.7 Salaries & Wages - Employees | 858 | 134 | 992 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 246 | (69) | 177 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 1,104 | 65 | 1,169 |

0632

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated A&G Expenses (6XX.8)

Company: SSU / Orange / Westmont
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 | 184 | 219 | 207 | 209 | 217 | 212 | 223 | 201 | 217 | 224 | 194 | 259 | 2,566 | 0 | 2,566 | 191 | 2,757 |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits | 67 | 79 | 75 | 76 | 78 | 77 | 81 | 73 | 78 | 81 | 70 | 94 | 929 | (441) | 489 | 704 | 1,633 |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 Purchased Power | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 44 | 0 | 44 | 1 | 45 |
| 6 | 616.8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 Materials and Supplies | 15 | 18 | 17 | 17 | 18 | 18 | 18 | 17 | 18 | 19 | 16 | 21 | 212 | 0 | 212 | 12 | 224 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 15 | 18 | 17 | 17 | 17 | 17 | 18 | 16 | 17 | 18 | 16 | 21 | 206 | 0 | 206 | 9 | 215 |
| 11 | 633.8 Contractual Services - Legal | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 8 | 84 | 0 | 84 | 5 | 89 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 7 | 9 | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 9 | 8 | 10 | 100 | 0 | 100 | 7 | 107 |
| 14 | 641.8 Rental of Building/Real Prop. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 40 | 0 | 40 | 20 | 60 |
| 15 | 642.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 2 |
| 17 | 656.8 Insurance - Vehicle | 9 | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 11 | 9 | 12 | 122 | 0 | 122 | 21 | 142 |
| 18 | 657.8 Insurance - General Liability | 10 | 12 | 11 | 12 | 12 | 12 | 12 | 11 | 12 | 12 | 11 | 14 | 142 | 0 | 142 | 16 | 157 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 84 | 86 | 87 | 90 |
| 20 | 659.8 Insurance - Other | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 8 | 83 | 0 | 83 | 3 | 86 |
| 21 | 660.8 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 | 1 | 9 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 535 | 535 |
| 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 | 78 | 93 | 88 | 89 | 92 | 90 | 95 | 86 | 92 | 95 | 82 | 110 | 1,090 | 0 | 1,090 | 68 | 1,158 |
| 26 | TOTAL WATER A&G EXPENSES | 405 | 480 | 453 | 459 | 476 | 466 | 490 | 442 | 475 | 492 | 425 | 569 | 5,632 | (357) | 5,275 | 1,679 | 7,311 |
| 27 | | | | | | | | | | | | | | Total Labor | | Total Labor | Adjustments | Total Adj. Labor |
| 28 | | | | | | | | | | | | | | 601.8 Salaries & Wages - Employees | | 2,566 | 191 | 2,757 |
| 29 | | | | | | | | | | | | | | 603.8 Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 |
| 30 | | | | | | | | | | | | | | 604.8 Employee Pensions & Benefits | | 929 | 704 | 1,633 |
| 31 | | | | | | | | | | | | | | TOTAL WATER A&G LABOR COSTS | | 3,495 | 895 | 4,390 |

0633

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Orange / Westmont

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 | 5,193 | 0 | 5,193 | 5,193 | 0 | 0 | 62 | 99 | (16) | 5,338 | 267 | 0 | 413 | 5,605 |
| 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 | 1,612 | (623) | 989 | 1,612 | (623) | 0 | 17 | 13 | 0 | 1,018 | 37 | 1,104 | 547 | 2,159 |
| 4 610.1-8 Purchased Water | 13,969 | 0 | 13,969 | 13,969 | 0 | 0 | 0 | 0 | 0 | 13,969 | 0 | 0 | 0 | 13,969 |
| 5 615.1-8 Purchased Power | 51 | 0 | 51 | 51 | 0 | 0 | 1 | 4 | 0 | 55 | 0 | 0 | 4 | 55 |
| 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 | 466 | 0 | 466 | 466 | 0 | 0 | 3 | 15 | 0 | 483 | 18 | 0 | 35 | 501 |
| 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. | 206 | 0 | 206 | 206 | 0 | 0 | 1 | 0 | 0 | 207 | 8 | 0 | 9 | 215 |
| 11 633.1-8 Contractual Services - Legal | 84 | 0 | 84 | 84 | 0 | 0 | 2 | 0 | 0 | 86 | 3 | 0 | 5 | 89 |
| 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 | 109 | 0 | 109 | 109 | 0 | 0 | 3 | 0 | 0 | 112 | 4 | 0 | 7 | 116 |
| 14 641.1-8 Rental of Building/Real Prop. | 40 | 0 | 40 | 40 | 0 | 0 | 0 | 18 | 0 | 58 | 2 | 0 | 20 | 60 |
| 15 642.1-8 Rental of Equipment | 19 | 0 | 19 | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 1 | 0 | 1 | 20 |
| 16 650.1-8 Transportation Expense | 213 | 0 | 213 | 213 | 0 | 0 | 1 | 5 | 0 | 219 | 8 | 0 | 14 | 227 |
| 17 656.1-8 Insurance - Vehicle | 122 | 0 | 122 | 122 | 0 | 0 | 3 | 12 | 0 | 137 | 5 | 0 | 21 | 142 |
| 18 657.1-8 Insurance - General Liability | 142 | 0 | 142 | 142 | 0 | 0 | 3 | 7 | 0 | 152 | 6 | 0 | 16 | 157 |
| 19 658.1-8 Insurance - Workman's Comp. | 3 | 172 | 174 | 3 | 172 | 0 | 0 | 1 | 0 | 175 | 6 | 0 | 179 | 182 |
| 20 659.1-8 Insurance - Other | 83 | 0 | 83 | 83 | 0 | 0 | 0 | 0 | 0 | 83 | 3 | 0 | 3 | 86 |
| 21 660.1-8 Advertising Expense | 9 | 0 | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 1 | 9 |
| 22 666.1-8 Reg. Comm. Exp - Rate Case Amort | 0 | 0 | 0 | 0 | 0 | 535 | 0 | 0 | 0 | 535 | 0 | 0 | 535 | 535 |
| 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 | 222 | 0 | 222 | 222 | 0 | 0 | 0 | 14 | 0 | 237 | 0 | 0 | 14 | 237 |
| 25 675.1-8 Miscellaneous Expenses | 1,121 | 0 | 1,121 | 1,121 | 0 | 0 | 18 | 15 | 0 | 1,154 | 42 | 0 | 74 | 1,195 |
| 26 TOTAL WATER O&M EXPENSES | 23,662 | (451) | 23,210 | 23,662 | (451) | 535 | 114 | 203 | (16) | 24,047 | 409 | 1,104 | 1,898 | 25,560 |

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.

0634

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Direct Expenses (6XX.1 - .6)

*Company: SSU / Orange / Westmont*

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 | 1,768 | | 1,768 | 1,768 | | | | | | 1,768 | 88 | | 88 | 1,857 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 437 | (100) | 337 | 437 | (100) | | | | | 337 | 12 | | (88) | 349 |
| 4 610.1-6 Purchased Water | 13,969 | | 13,969 | 13,969 | | | | | | 13,969 | | | 0 | 13,969 |
| 5 615.1-6 Purchased Power | 7 | | 7 | 7 | | | | | | 7 | | | 0 | 7 |
| 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 | 245 | | 245 | 245 | | | | | | 245 | 9 | | 9 | 254 |
| 9 631.1-6 Contractual Services - Engr. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 10 632.1-6 Contractual Services - Acct | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 11 633.1-6 Contractual Services - Legal | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 12 634.1-6 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 13 635.1-6 Contractual Services - Other | 8 | | 8 | 8 | | | | | | 8 | 0 | | 0 | 9 |
| 14 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 17 | | 17 | 17 | | | | | | 17 | 1 | | 1 | 18 |
| 16 650.1-6 Transportation Expense | 210 | | 210 | 210 | | | | | | 210 | 8 | | 8 | 218 |
| 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 | 59 | 59 | 0 | 59 | | | | | 59 | 2 | | 62 | 62 |
| 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 | 30 | | 30 | 30 | | | | | | 30 | 1 | | 1 | 31 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 16,692 | (41) | 16,651 | 16,692 | (41) | 0 | 0 | 0 | 0 | 16,651 | 121 | 0 | 81 | 16,772 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,559 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes
Col (15): Total O&M expenses requested in Final Rates.

0635

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated Customer Accounts Expenses (6XX.7)

**Company: SSU / Orange / Westmont**

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 | 858 | | 858 | 858 | | | | 95 | (8) | 945 | 47 | | 134 | 992 |
| 2 | 603.7 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 246 | (83) | 163 | 246 | (83) | | | 7 | | 171 | 6 | | (69) | 177 |
| 4 | 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 | 615.7 Purchased Power | 0 | | 0 | 0 | | | | 4 | | 4 | | | 4 | 4 |
| 6 | 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 8 | | 8 | 8 | | | | 13 | | 22 | 1 | | 14 | 22 |
| 9 | 631.7 Contractual Services - Engr | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 16 | 650.7 Transportation Expense | 1 | | 1 | 1 | | | | 5 | | 7 | 0 | | 5 | 7 |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | 29 | 29 | 0 | 29 | | | 1 | | 30 | 1 | | 31 | 31 |
| 20 | 659.7 Insurance - Other | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 222 | | 222 | 222 | | | | 14 | | 237 | | | 14 | 237 |
| 25 | 675.7 Miscellaneous Expenses | 2 | | 2 | 2 | | | | 5 | | 7 | 0 | | 5 | 7 |
| 26 | TOTAL WATER CUST ACCT EXPENSES | 1,338 | (54) | 1,284 | 1,338 | (54) | 0 | 0 | 145 | (8) | 1,421 | 56 | 0 | 136 | 1,476 |

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

0636

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated A&G Expenses (6XX.8)

Company: SSU / Orange / Westmont

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 | 2,566 | | 2,566 | 2,566 | | | 62 | 5 | (8) | 2,625 | 131 | | 191 | 2,757 |
| 2 603.8 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 929 | (441) | 488 | 929 | (441) | | 17 | 6 | | 511 | 19 | 1,104 | 704 | 1,633 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 44 | | 44 | 44 | | | 1 | 0 | | 45 | | | 1 | 45 |
| 6 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 7 618.8 Chemicals | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 8 620.8 Materials and Supplies | 212 | | 212 | 212 | | | 3 | 1 | | 217 | 8 | | 12 | 224 |
| 9 631.8 Contractual Services - Engr | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.8 Contractual Services - Acct | 206 | | 206 | 206 | | | 1 | 0 | | 207 | 8 | | 9 | 215 |
| 11 633.8 Contractual Services - Legal | 84 | | 84 | 84 | | | 2 | 0 | | 86 | 3 | | 5 | 89 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 100 | | 100 | 100 | | | 3 | 0 | | 103 | 4 | | 7 | 107 |
| 14 641.8 Rental of Building/Real Prop. | 40 | | 40 | 40 | | | 0 | 18 | | 58 | 2 | | 20 | 60 |
| 15 642.8 Rental of Equipment | 2 | | 2 | 2 | | | 0 | 0 | | 2 | 0 | | 0 | 2 |
| 16 650.8 Transportation Expense | 1 | | 1 | 1 | | | 1 | 0 | | 2 | 0 | | 1 | 2 |
| 17 656.8 Insurance - Vehicle | 122 | | 122 | 122 | | | 3 | 12 | | 137 | 5 | | 21 | 142 |
| 18 657.8 Insurance - General Liability | 142 | | 142 | 142 | | | 3 | 7 | | 152 | 6 | | 16 | 157 |
| 19 658.8 Insurance - Workman's Comp | 3 | 84 | 86 | 3 | 84 | | 0 | 0 | | 86 | 3 | | 87 | 90 |
| 20 659.8 Insurance - Other | 83 | | 83 | 83 | | | 0 | 0 | | 83 | 3 | | 3 | 86 |
| 21 660.8 Advertising Expense | 9 | | 9 | 9 | | | 0 | 0 | | 9 | 0 | | 1 | 9 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 535 | 0 | 0 | | 535 | | | 535 | 535 |
| 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 | 1,090 | | 1,090 | 1,090 | | | 18 | 10 | | 1,117 | 41 | | 68 | 1,158 |
| 26 TOTAL WATER A&G EXPENSES | 5,632 | (357) | 5,275 | 5,632 | (357) | 535 | 114 | 59 | (8) | 5,975 | 232 | 1,104 | 1,879 | 7,311 |

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

0637

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Orange / Westmont

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/88 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-8 Salaries & Wages - Employees | 2,448 | | 5,193 | 2,745 | 112.12% | 3,100 | 2,092 | 67.49% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 23 | | 0 | (23) | -100.00% | 29 | (29) | -100.00% |
| 3 | 604.1-8 Employee Pensions & Benefits | 282 | | 989 | 707 | 250.58% | 357 | 632 | 176.83% |
| 4 | 610.1-8 Purchased Water | 12,158 | | 13,969 | 1,811 | 14.89% | 15,397 | (1,429) | -9.28% |
| 5 | 615.1-8 Purchased Power | 23 | | 51 | 28 | 120.56% | 29 | 22 | 74.16% |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-8 Chemicals | 2 | | 0 | (2) | -100.00% | 3 | (3) | -100.00% |
| 8 | 620.1-8 Materials and Supplies | 88 | | 466 | 378 | 429.00% | 111 | 354 | 317.71% |
| 9 | 631.1-8 Contractual Services - Engr. | 7 | | 0 | (7) | -94.00% | 9 | (8) | -95.27% |
| 10 | 632.1-8 Contractual Services - Acct. | 139 | | 206 | 67 | 48.43% | 176 | 30 | 17.20% |
| 11 | 633.1-8 Contractual Services - Legal | 58 | | 84 | 26 | 44.64% | 73 | 10 | 14.21% |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 27 | | 0 | (27) | -100.00% | 34 | (34) | -100.00% |
| 13 | 635.1-8 Contractual Services - Other | 22 | | 109 | 87 | 393.63% | 28 | 81 | 289.78% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 38 | | 40 | 2 | 5.25% | 48 | (8) | -16.89% |
| 15 | 642.1-8 Rental of Equipment | 0 | | 19 | 19 | N.A. | 0 | 19 | N.A. |
| 16 | 650.1-8 Transportation Expense | 231 | | 213 | (18) | -7.88% | 293 | (80) | -27.26% |
| 17 | 656.1-8 Insurance - Vehicle | 176 | | 122 | (54) | -30.87% | 223 | (101) | -45.41% |
| 18 | 657.1-8 Insurance - General Liability | 311 | | 142 | (169) | -54.47% | 394 | (252) | -64.05% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 153 | | 174 | 21 | 14.03% | 194 | (19) | -9.96% |
| 20 | 659.1-8 Insurance - Other | 36 | | 83 | 47 | 130.34% | 46 | 37 | 81.88% |
| 21 | 660.1-8 Advertising Expense | 0 | | 9 | 9 | N.A. | 0 | 9 | 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 | 2 | | 0 | (2) | -100.00% | 3 | (3) | -100.00% |
| 24 | 670.1-8 Bad Debt Expense | 28 | | 222 | 194 | 694.09% | 35 | 187 | 527.02% |
| 25 | 675.1-8 Miscellaneous Expenses | 695 | | 1,121 | 426 | 61.34% | 880 | 241 | 27.40% |
| 26 | **TOTAL WATER O&M EXPENSES** | **16,950** | | **23,210** | **6,260** | **36.93%** | **21,466** | **1,744** | **8.12%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **16,945** | | **23,210** | **6,265** | **36.97%** | **21,460** | **1,750** | **7.54%** |
| 28 | **Average ERC's** | **110** | | **121** | **11** | **10.00%** | | | |
| 29 | **Average Consumer Price Index - U** | **118.3** | | **136.2** | **18** | **15.13%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **26.64%** | | | |

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 / Orange / Westmont

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 | 430 | | 1,768 | 1,338 | 311.24% | 545 | 1,224 | 224.72% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | | | 337 | 337 | N.A. | 0 | 337 | N.A. |
| 4 | 610.1-6 Purchased Water | 12,158 | | 13,969 | 1,811 | 14.89% | 15,397 | (1,429) | -9.28% |
| 5 | 615.1-6 Purchased Power | | | 7 | 7 | N.A. | 0 | 7 | N.A. |
| 6 | 616.1-6 Fuel for Power Purchased | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 2 | | 0 | (2) | -100.00% | 3 | (3) | -100.00% |
| 8 | 620.1-6 Materials and Supplies | 85 | | 245 | 160 | 188.20% | 108 | 137 | 127.57% |
| 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 | | | 17 | 17 | N.A. | 0 | 17 | N.A. |
| 16 | 650.1-6 Transportation Expense | 223 | | 210 | (13) | -5.65% | 282 | (72) | -25.50% |
| 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. | | | 59 | 59 | N.A. | 0 | 59 | 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 | 2 | | 30 | 28 | 1399.50% | 3 | 27 | 1064.03% |
| 26 | **TOTAL WATER O&M EXPENSES** | **12,900** | | **16,851** | **3,751** | **29.08%** | **16,337** | **314** | **1.92%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **12,900** | | **16,851** | **3,751** | **29.08%** | **16,337** | **314** | **1.89%** |
| 28 | **Average ERC's** | **110** | | **121** | **11** | **10.00%** | | | |
| 29 | **Average Consumer Price Index - U** | **118.3** | | **136.2** | **18** | **15.13%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **26.64%** | | | |

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 / Orange / Westmont

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/88 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 1,244 | | 858 | (386) | -31.00% | 1,575 | (717) | -45.52% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | | | 163 | 163 | N.A. | 0 | 163 | N.A. |
| 4 | 610.7 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.7 Purchased Power | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 6 | 616.7 Fuel for Power Purchased | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.7 Chemicals | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.7 Materials and Supplies | 3 | | 8 | 5 | 174.91% | 4 | 4 | 117.07% |
| 9 | 631.7 Contractual Services - Engr. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.7 Contractual Services - Acct. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.7 Contractual Services - Legal | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 12 | 634.7 Contractual Services - Mgmt. Fees | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | | | 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. | | | 29 | 29 | N.A. | 0 | 29 | 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 | 28 | | 222 | 194 | 694.09% | 35 | 187 | 527.02% |
| 25 | 675.7 Miscellaneous Expenses | | | 2 | 2 | N.A. | 0 | 2 | N.A. |
| 26 | **TOTAL WATER O&M EXPENSES** | 1,275 | | 1,284 | 9 | 0.72% | 1,615 | (331) | -20.47% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 1,275 | | 1,284 | 9 | 0.72% | 1,615 | (331) | -25.74% |
| 28 | **Average ERC's** | 110 | | 121 | 11 | 10.00% | | | |
| 29 | **Average Consumer Price Index - U** | 118.3 | | 136.2 | 18 | 15.13% | | | |
| 30 | | | | **Compounded Multiplier =** | | 26.64% | | | |

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 A&G Expenses (6XX.8)

Company: SSU / Orange / Westmont

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 | 774 | | 2,566 | 1,792 | 231.51% | 980 | 1,586 | 161.77% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 23 | | 0 | (23) | -100.00% | 29 | (29) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 282 | | 489 | 207 | 73.24% | 357 | 131 | 36.80% |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 23 | | 44 | 21 | 91.82% | 29 | 15 | 51.47% |
| 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 | | | 212 | 212 | N.A. | 0 | 212 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | 7 | | 0 | (7) | -94.00% | 9 | (8) | -95.27% |
| 10 | 632.8 Contractual Services - Acct. | 139 | | 206 | 67 | 48.43% | 176 | 30 | 17.20% |
| 11 | 633.8 Contractual Services - Legal | 58 | | 84 | 26 | 44.64% | 73 | 10 | 14.21% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 27 | | 0 | (27) | -100.00% | 34 | (34) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 22 | | 100 | 78 | 355.24% | 28 | 72 | 259.46% |
| 14 | 641.8 Rental of Building/Real Prop. | 38 | | 40 | 2 | 5.25% | 48 | (8) | -16.89% |
| 15 | 642.8 Rental of Equipment | | | 2 | 2 | N.A. | 0 | 2 | N.A. |
| 16 | 650.8 Transportation Expense | 8 | | 1 | (7) | -86.64% | 10 | (9) | -88.45% |
| 17 | 656.8 Insurance - Vehicle | 176 | | 122 | (54) | -30.87% | 223 | (101) | -45.41% |
| 18 | 657.8 Insurance - General Liability | 311 | | 142 | (169) | -54.47% | 394 | (252) | -64.05% |
| 19 | 658.8 Insurance - Workman's Comp. | 153 | | 86 | (67) | -43.65% | 194 | (108) | -55.51% |
| 20 | 659.8 Insurance - Other | 36 | | 83 | 47 | 130.34% | 46 | 37 | 81.88% |
| 21 | 660.8 Advertising Expense | | | 9 | 9 | N.A. | 0 | 9 | 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 | 2 | | 0 | (2) | -100.00% | 3 | (3) | -100.00% |
| 24 | 670.8 Bad Debt Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 693 | | 1,080 | 387 | 57.25% | 878 | 212 | 24.17% |
| 26 | **TOTAL WATER O&M EXPENSES** | 2,775 | | 5,275 | 2,500 | 90.10% | 3,514 | 1,761 | 50.10% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 2,770 | | 5,275 | 2,505 | 90.44% | 3,508 | 1,767 | 33.50% |
| 28 | **Average ERC's** | 110 | | 121 | 11 | 10.00% | | | |
| 29 | **Average Consumer Price Index - U** | 118.3 | | 136.2 | 18 | 15.13% | | | |
| 30 | | | | Compounded Multiplier = | | 26.64% | | | |

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 / Orange / Westmont
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 | 2,092 | 67.49% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (29) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 632 | 176.83% | |
| 4 | 610.1-S Purchased Water | (1,429) | -9.28% | |
| 5 | 615.1-S Purchased Power | 22 | 74.16% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | (3) | -100.00% | |
| 8 | 620.1-S Materials and Supplies | 354 | 317.71% | |
| 9 | 631.1-S Contractual Services - Engr. | (8) | -95.27% | |
| 10 | 632.1-S Contractual Services - Acct. | 30 | 17.20% | |
| 11 | 633.1-S Contractual Services - Legal | 10 | 14.21% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (34) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 81 | 288.78% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (8) | -16.89% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | 19 | N.A. | |
| 16 | 650.1-S Transportation Expense | (80) | -27.26% | |
| 17 | 656.1-S Insurance - Vehicle | (101) | -45.41% | |
| 18 | 657.1-S Insurance - General Liability | (252) | -64.05% | |
| 19 | 658.1-S Insurance - Workman's Comp. | (19) | -9.96% | |
| 20 | 659.1-S Insurance - Other | 37 | 81.88% | |
| 21 | 660.1-S Advertising Expense | 9 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (4) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | (3) | -100.00% | |
| 24 | 670.1-S Bad Debt Expense | 187 | 527.02% | |
| 25 | 675.1-S Miscellaneous Expenses | 241 | 27.40% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 1,744 | 8.12% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Orange / Westmont**

**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 / Westmont**

**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<br>Chuck Bliss | 20 - 85 | 82,972 | Enginerring section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>Joe Cressee | 90 - 200 | 334,415 | Pleadings, meetings with staff, legal representation. |
| 23 | Gatlin, Woods, Carlson, & Cowdery | Ken Gatlin | 125 - 175 | 2,675 | Legal representation. |
| 26 | Temporary Services and Mail Carriers | Various temporary services | 5 - 13 | 110,193 | Temporary help, Overnight mail, etc. |
| 28 | Southern States Utilities | | | 22,600 | Outside printers |
| 29 | (Rate case assembly) | | | 412,733 | Customer notification mailing costs |
| 30 | | | | 29,459 | Material & supplies |
| 31 | | | | 3,306 | Others |
| 33 | FPSC | | | 2,250 | Filing fees with FPSC |
| 35 | | | Total | $1,772,200 | |

Estimate Through
[ ] PAA
[X] Commission Hearing

Amortiaztion Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes

**AMORTIZATION OF RATE CASE EXPENSE:**

| | Total FPSC Filed | Allocation To System |
|---|---|---|
| Prior Unamortized Rate Case Expense | | |
| Current Rate Case Expense | $1,772,200 | $2,140 |
| Total Projected Rate Case Expense | 1,772,200 | 2,140 |
| **Annual Amortization Over 4 Years** | **$443,050** | **$535** |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101,044 | 122 |
| % of Total | 100% | 0.1207% |

(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 / Westmont**

**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 / Westmont**

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 / Westmont

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 | 536 | 40 | 2.50% | 13 | 0 | 13 |
| 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 | 454 | 30 | 3.33% | 15 | 0 | 15 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 26 | 35 | 2.86% | 1 | 0 | 1 |
| 13 | 310.2 Power Generation Eq. | 11 | 20 | 5.00% | 1 | 0 | 1 |
| 14 | 311.2 Pumping Equipment | 2,093 | 20 | 5.00% | 105 | 0 | 105 |
| 15 | 339.2 Other Plant & Misc. | (12) | 25 | 4.00% | (0) | 0 | (0) |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | (3) | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 780 | 33 | 3.03% | 24 | 0 | 24 |
| 19 | 320.3 Water Treatment Eq. | 430 | 22 | 4.55% | 20 | 0 | 20 |
| 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 | 295 | 37 | 2.70% | 8 | 0 | 8 |
| 25 | 331.4 Transm. & Distribution | 23,102 | 43 | 2.33% | 537 | 0 | 537 |
| 26 | 333.4 Services | 3,654 | 40 | 2.50% | 91 | 0 | 91 |
| 27 | 334.4 Meters & Meter Installation | 7,723 | 20 | 5.00% | 386 | 0 | 386 |
| 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 | 641 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 3,182 | 40 | 2.50% | 80 | 0 | 80 |
| 33 | 340.5 Office Furniture & Equipment | 1,633 | 15 | 6.67% | 109 | 0 | 109 |
| 34 | 340.51 Computer Equipment | 2,522 | 6 | 16.67% | 420 | 0 | 420 |
| 35 | 341.5 Transportation Equipment | 2,168 | 6 | 16.67% | 361 | 0 | 361 |
| 36 | 342.5 Stores Equipment | 18 | 18 | 5.56% | 1 | 0 | 1 |
| 37 | 343.5 Tools, Shop & Garage | 822 | 16 | 6.25% | 51 | 0 | 51 |
| 38 | 344.5 Laboratory Equipment | 182 | 15 | 6.67% | 12 | 0 | 12 |
| 39 | 345.5 Power Operated Equipment | 1,071 | 12 | 8.33% | 89 | 0 | 89 |
| 40 | 346.5 Communication Equipment | 338 | 10 | 10.00% | 34 | 0 | 34 |
| 41 | 347.5 Miscellaneous Equipment | 115 | 15 | 6.67% | 8 | 0 | 8 |
| 42 | 348.5 Other Tangible Plant | 90 | 10 | 10.00% | 9 | 0 | 9 |
| 43 | | | | | | | |
| 44 | *INTANGIBLE PLANT* | 620 | | 2.70% | 17 | 0 | 17 |
| 45 | **SUPPLY & PUMPING** | 2,665 | | 4.60% | 122 | 0 | 122 |
| 46 | **WATER TREATMENT PLANT** | 1,207 | | 3.58% | 43 | 0 | 43 |
| 47 | **TRANSM. & DISTRIBUTION** | 34,839 | | 2.94% | 1,024 | 0 | 1,024 |
| 48 | **GENERAL PLANT** | 12,781 | | 9.19% | 1,174 | 0 | 1,174 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 52,112 | | 4.57% | 2,381 | 0 | 2,381 |
| 52 | **AMORTIZATION OF CIAC** | | | | *(998)* | *0* | *(998)* |
| 53 | **NON-USED AND USEFUL** | | | | 0 | 0 | 0 |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 1,383 | 0 | 1,383 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Orange / Westmont

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 | 20,505 | 4.19% | 860 | 0 | 860 |
| 2 Line/Main Extension Fees | 270 | 2.33% | 6 | 0 | 6 |
| 3 Meter Installation Fees | 2,648 | 5.00% | 132 | 0 | 132 |
| 4 Contributed Lines | 0 | 2.33% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 0 | 3.08% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 23,423 | | 998 | 0 | 998 |

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 / Westmont

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 | 454 | 15 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 26 | 1 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 11 | 1 | 5.00% |
| 9 | 311.2 Pumping Equipment | 2,093 | 105 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (12) | (0) | 4.00% |
| 11 | 304.3 Structures & Improvements | 780 | 24 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 430 | 20 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 295 | 8 | 2.70% |
| 15 | **COMPOSITE RATE** | 4,142 | 174 | **4.19%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 1 | 0 | 3.03% |
| 18 | 331.4 Transm. & Distribution | 23,102 | 537 | 2.33% |
| 19 | 335.4 Hydrants | 59 | 1 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 4 | 0 | 4.00% |
| 21 | ***COMPOSITE RATE*** | 23,166 | 539 | **2.33%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 7,723 | 386 | 5.00% |
| 24 | **COMPOSITE RATE** | 7,723 | 386 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 3,654 | 91 | 2.50% |
| 27 | **COMPOSITE RATE** | 3,654 | 91 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 4,142 | 174 | 4.19% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 23,166 | 539 | 2.33% |
| 31 | Meter Installation Fees (Line 24) | 7,723 | 386 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 3,654 | 91 | 2.50% |
| 33 | **COMPOSITE RATE** | 38,684 | 1,190 | 3.08% |

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 / Westmont
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE | | | 1991 NON-USED & USEFUL DEPRECIATION EXPENSE | |
| Line No. | Account No. and Name | Adjusted Depr. Exp. | Remove Amortization of CIAC | Depreciation on Invested Plant | % | Amount |
| 1 | **INTANGIBLE PLANT** | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 13 | 0 | 13 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | 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 | 15 | 0 | 15 | 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 | 105 | 0 | 105 | 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 | 24 | 0 | 24 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 20 | 0 | 20 | 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 | 8 | 0 | 8 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution | 537 | 0 | 537 | 0.00% | 0 |
| 26 | 333.4 Services | 91 | 0 | 91 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 386 | 0 | 386 | 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 | 80 | 0 | 80 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 109 | 0 | 109 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 420 | 0 | 420 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 361 | 0 | 361 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 1 | 0 | 1 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 51 | 0 | 51 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 12 | 0 | 12 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 89 | 0 | 89 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 34 | 0 | 34 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 8 | 0 | 8 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | 9 | 0 | 9 | 0.00% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 17 | 0 | 17 | | 0 |
| 45 | **SUPPLY & PUMPING** | 122 | 0 | 122 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 43 | 0 | 43 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 1,024 | 0 | 1,024 | | 0 |
| 48 | **GENERAL PLANT** | 1,174 | 0 | 1,174 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | 2,381 | 0 | 2,381 | | 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 / Westmont
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: | 1,543 | 32 | 1,575 | See Notes | |
| 2 | REGULATORY ASSESSMENT FEES (RAFs) FINAL: | 1,543 | 34 | 1,577 | | |
| 3 | PAYROLL TAXES: | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 448 | 448 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | TOTAL | 0 | 448 | 448 | | |
| 8 | REAL ESTATE & PERSONAL PROPERTY TAXES: | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 357 | 0 | 357 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | TOTAL | 357 | 0 | 357 | | |
| 13 | OTHER: | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | TOTAL | 0 | 0 | 0 | | |
| 18 | TOTAL TAXES OTHER (PRESENT INCOME) INTERIM | 1,900 | 480 | 2,380 | | B-1 (W) |
| 19 | TOTAL TAXES OTHER (PRESENT INCOME) FINAL | 1,900 | 482 | 2,381 | | 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 / Westmont**
**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 | 34,291 | 715 | 35,006 | 34,291 | 745 | 35,036 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 23,662 | (451) | 23,210 | 23,662 | 1,898 | 25,560 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 1,383 | 0 | 1,383 | 1,383 | 0 | 1,383 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 1,900 | 482 | 2,381 | 1,900 | 482 | 2,381 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 26,944 | 30 | 26,974 | 26,944 | 2,380 | 29,324 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | 7,347 | 685 | 8,032 | 7,347 | (1,635) | 5,712 | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | 7,347 | 685 | 8,032 | 7,347 | (1,635) | 5,712 | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 75,622 | (59,738) | 15,884 | 75,622 | (59,445) | 16,178 | 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 | 4,386 | (3,465) | 921 | 4,386 | (3,448) | 938 | - | - |
| 17 Total Taxable Income | 2,961 | 4,150 | 7,110 | 2,961 | 1,813 | 4,774 | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | 1,114 | 1,561 | 2,676 | 1,114 | 682 | 1,796 | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 100 | 0 | 100 | 100 | 0 | 100 | C-9 (W) | - |
| 22 Investment Tax Credit | 20 | 0 | 20 | 20 | 0 | 20 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | 995 | 1,561 | 2,556 | 995 | 682 | 1,677 | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

**Company: SSU / Orange / Westmont**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

**FPSC**
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

**1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE**

| Line No. | (1) WATER Description | (2) 1991 Avg. Adj. Aqu. Adj. Balance | (3) Last Authorized Amort. Rate Order No.XXXXX | (4) 1991 Aquisition Adjustment Amort. Exp. Per Books | (5) Adjustment | (6) Adjusted Aqu. Adj. Amortization | (7) Supporting Schedules | (8) Recap Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | Total Amortization Expense | 0 | 0.00% | 0 | 0 | 0 | | A-20 (W) |
| 2 | Less: Non-Used & Useful Amort. Exp. | | | 0 | 0 | 0 | See Below | |
| 3 | **NET AMORTIZATION EXPENSE** | | | 0 | 0 | 0 | | B-1 (W) |

Note:
1. Column (2) is from A-20 (W).

**NON-USED AND USEFUL AQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:**

**1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE**

| Line No. | (1) Description | (2) Per Books | (3) Adjustment | (4) Adjusted Aqu. Adj. Amortization | (5) Supporting Schedules | (6) Recap Schedules |
|---|---|---|---|---|---|---|
| 1 | Total Amortization Expense | 0 | 0 | 0 | Above | |
| 2 | Composite Non-Used & Useful Net Dep. (%) | 0.00% | 0.00% | 0.00% | B-13 (W) | |
| 3 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Windsong - 783

## Osceola County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Osceola / Windsong
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 | 155,403 | (2,389) | 153,013 | A-5 (W) |
| 2 | Utility Land & Land Rights | 13,599 | 0 | 13,599 | A-5 (W) |
| 3 | Non-Used & Useful | (1,120) | 0 | (1,120) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (22,612) | 776 | (21,836) | A-9 (W) |
| 6 | CIAC | (80,758) | 0 | (80,758) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 10,742 | 0 | 10,742 | 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 | (1,856) | 0 | (1,856) | C-7 (W) |
| 12 | Working Capital Allowance | 2,239 | 246 | 2,485 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 75,636 | (1,368) | 74,269 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Osceola / Windsong
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 | 155,403 | (2,389) | 153,013 | A-5 (W) |
| 2 | Utility Land & Land Rights | 13,599 | 0 | 13,599 | A-5 (W) |
| 3 | Non-Used & Useful | (1,120) | 0 | (1,120) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (22,612) | 776 | (21,836) | A-9 (W) |
| 6 | CIAC | (80,758) | 0 | (80,758) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 10,742 | 0 | 10,742 | 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 | (1,856) | 0 | (1,856) | C-7 (W) |
| 12 | Working Capital Allowance | 2,239 | (60) | 2,178 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 75,636 | (1,674) | 73,962 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Osceola / Windsong

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **A. UTILTIY PLANT IN SERVICE (Interim / Final):** | | | | |
| 2 | 1. To zero out Organizational Costs balance. | (8,178) | 3,400 | (2,389) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (8,178) | 3,400 | (2,389) | |
| 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. | 913 | 913 | 913 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (275) | (137) | |
| 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 | | 913 | 638 | 776 | |
| 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 / Windsong

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). | (60) | (60) | (60) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (60) | (60) | (60) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 246 | 246 | 246 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 246 | 246 | 246 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (7,325) | 3,978 | (1,674) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (7,019) | 4,284 | (1,368) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Windsong**

**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 17031 ENDED 11/12/85** | 116,967 |
| 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 | **11/12/85 BALANCE** | 116,967 |
| 38 | *1985 Additions* | 540 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 540 |
| 42 | **12/31/85 BALANCE** | 117,507 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Windsong**

**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** | **117,507** |
| 2 | 1986 Additions | 17,945 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 17,945 |
| 6 | **12/31/86 BALANCE** | **135,452** |
| 7 | 1987 Additions | 4,073 |
| 8 | 1987 Retirements | 141 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 3,932 |
| 11 | **12/31/87 BALANCE** | **139,384** |
| 12 | 1988 Additions | 5,529 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 5,529 |
| 16 | **12/31/88 BALANCE** | **144,913** |
| 17 | 1989 Additions | 2,661 |
| 18 | 1989 Retirements | 443 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 2,218 |
| 21 | **12/31/89 BALANCE** | **147,131** |
| 22 | 1990 Additions (A/C 101) | 21,317 |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | 21,317 |
| 27 | **12/31/90 BALANCE** | **168,448** |
| 28 | 1990 General Plant Reallocation Adjustments * | 3,326 |
| 29 | **12/31/90 ADJUSTED BALANCE** | **171,773** |
| 30 | 1991 Additions (A/C 101) | (5,544) |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | 3,400 |
| 34 | 1991 Net Additions | (2,144) |
| 35 | **12/31/91 BALANCE** | **169,629** |

* 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 / Windsong**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 PLANT IN SERVICE | | | | | | AVERAGE 1991 PLANT IN SERVICE | | |
| Line No. | Account No. and Name | Per Books 12/31/90 | 1991 Additions* A/C 101 | A/C 106 | Per Books 12/31/91 (2+3+4) | 1991 Utility Adjustments Beginning | Ending | Adjusted Balance 12/31/91 (5+7) | Balance Per Books ((2+5)/2) | Utility Adjustments ((6+7)/2) | Adj. Util. Balance (9+10) |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 8,178 | (11,578) | 0 | (3,400) | (8,178) | 3,400 | 0 | 2,389 | (2,389) | 0 |
| 3 | 302.1 Franchises | 645 | 162 | 0 | 807 | 0 | 0 | 807 | 726 | 0 | 726 |
| 4 | 339.1 Other Plant & Misc. | 72 | 0 | 0 | 72 | 0 | 0 | 72 | 72 | 0 | 72 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 12,616 | 0 | 0 | 12,616 | 0 | 0 | 12,616 | 12,616 | 0 | 12,616 |
| 7 | 304.2 Structures & Improvements | 501 | 0 | 0 | 501 | 0 | 0 | 501 | 501 | 0 | 501 |
| 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 | 12,424 | 16,850 | 0 | 29,274 | 0 | 0 | 29,274 | 20,849 | 0 | 20,849 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 18,145 | (18,125) | 0 | 20 | 0 | 0 | 20 | 9,082 | 0 | 9,082 |
| 13 | 310.2 Power Generation Eq. | 1,560 | (1,551) | 0 | 9 | 0 | 0 | 9 | 784 | 0 | 784 |
| 14 | 311.2 Pumping Equipment | 1,850 | 4,965 | 0 | 6,814 | 0 | 0 | 6,814 | 4,332 | 0 | 4,332 |
| 15 | 339.2 Other Plant & Misc. | (10) | 0 | 0 | (10) | 0 | 0 | (10) | (10) | 0 | (10) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 409 | 0 | 0 | 409 | 0 | 0 | 409 | 409 | 0 | 409 |
| 18 | 304.3 Structures & Improvements | 271 | 0 | 0 | 271 | 0 | 0 | 271 | 271 | 0 | 271 |
| 19 | 320.3 Water Treatment Eq. | 48,465 | 0 | 0 | 48,465 | 0 | 0 | 48,465 | 48,465 | 0 | 48,465 |
| 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 | 92 | 0 | 0 | 92 | 0 | 0 | 92 | 92 | 0 | 92 |
| 25 | 331.4 Transm. & Distribution | 38,798 | 5 | 0 | 38,803 | 0 | 0 | 38,803 | 38,801 | 0 | 38,801 |
| 26 | 333.4 Services | 8,175 | 617 | 0 | 8,792 | 0 | 0 | 8,792 | 8,483 | 0 | 8,483 |
| 27 | 334.4 Meters & Meter Insallation | 8,538 | 2,236 | 0 | 10,774 | 0 | 0 | 10,774 | 9,656 | 0 | 9,656 |
| 28 | 335.4 Hydrants | 50 | 0 | 0 | 50 | 0 | 0 | 50 | 50 | 0 | 50 |
| 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 | 582 | (19) | 0 | 563 | 0 | 0 | 563 | 573 | 0 | 573 |
| 32 | 304.5 Structures & Improvements | 2,808 | 69 | 0 | 2,878 | 0 | 0 | 2,878 | 2,843 | 0 | 2,843 |
| 33 | 340.5 Office Furniture & Equipme | 1,447 | 23 | 0 | 1,470 | 0 | 0 | 1,470 | 1,459 | 0 | 1,459 |
| 34 | 340.51 Computer Equipment | 1,907 | 692 | 0 | 2,600 | 0 | 0 | 2,600 | 2,254 | 0 | 2,254 |
| 35 | 341.5 Transportation Equipment | 1,865 | 144 | 0 | 2,009 | 0 | 0 | 2,009 | 1,937 | 0 | 1,937 |
| 36 | 342.5 Stores Equipment | 14 | 3 | 0 | 18 | 0 | 0 | 18 | 16 | 0 | 16 |
| 37 | 343.5 Tools, Shop & Garage | 741 | (14) | 0 | 727 | 0 | 0 | 727 | 734 | 0 | 734 |
| 38 | 344.5 Laboratory Equipment | 157 | 11 | 0 | 168 | 0 | 0 | 168 | 163 | 0 | 163 |
| 39 | 345.5 Power Operated Equipment | 1,000 | (86) | 0 | 914 | 0 | 0 | 914 | 957 | 0 | 957 |
| 40 | 346.5 Communication Equipment | 290 | 23 | 0 | 313 | 0 | 0 | 313 | 302 | 0 | 302 |
| 41 | 347.5 Miscellaneous Equipment | 91 | 23 | 0 | 114 | 0 | 0 | 114 | 102 | 0 | 102 |
| 42 | 348.5 Other Tangible Plant | 78 | 4 | 0 | 82 | 0 | 0 | 82 | 80 | 0 | 80 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 8,895 | (11,416) | 0 | (2,521) | (8,178) | 3,400 | 879 | 3,187 | (2,389) | 798 |
| 45 | **SUPPLY & PUMPING** | 47,093 | 2,139 | 0 | 49,233 | 0 | 0 | 49,233 | 48,163 | 0 | 48,163 |
| 46 | **WATER TREATMENT PLANT** | 49,145 | 0 | 0 | 49,145 | 0 | 0 | 49,145 | 49,145 | 0 | 49,145 |
| 47 | **TRANSM. & DISTRIBUTION** | 55,658 | 2,858 | 0 | 58,516 | 0 | 0 | 58,516 | 57,087 | 0 | 57,087 |
| 48 | **GENERAL PLANT** | 10,982 | 874 | 0 | 11,856 | 0 | 0 | 11,856 | 11,419 | 0 | 11,419 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 171,773 | (5,544) | 0 | 166,229 | (8,178) | 3,400 | 169,629 | 169,001 | (2,389) | 166,612 |
| 51 | **LAND & LAND RIGHTS** | 13,608 | (19) | 0 | 13,589 | 0 | 0 | 13,589 | 13,599 | 0 | 13,599 |
| 52 | **TOTAL PIS LESS LAND** | 158,165 | (5,525) | 0 | 152,640 | (8,178) | 3,400 | 156,040 | 155,403 | (2,389) | 153,013 |

*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 / Windsong

Docket 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 | 726 | 0 | 0 | 726 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 72 | 0 | 0 | 72 | 0% | 0 |
| 5 SOURCE OF SUPPLY & PUMPING | | | | | | |
| 6 303.2 Land & Land Rights | 12,616 | 0 | 0 | 12,616 | 0% | 0 |
| 7 304.2 Structures & Improvements | 501 | 0 | 0 | 501 | 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 | 20,849 | 0 | 0 | 20,849 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 9,082 | 0 | 0 | 9,082 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 784 | 0 | 0 | 784 | 0% | 0 |
| 14 311.2 Pumping Equipment | 4,332 | 0 | 0 | 4,332 | 0% | 0 |
| 15 339.2 Other Plant & Misc. | (10) | 0 | 0 | (10) | 0% | 0 |
| 16 WATER TREATMENT PLANT | | | | | | |
| 17 303.3 Land & Land Rights | 409 | 0 | 0 | 409 | 0% | 0 |
| 18 304.3 Structures & Improvements | 271 | 0 | 0 | 271 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 48,465 | 0 | 0 | 48,465 | 3% | 1,319 |
| 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 | 92 | 0 | 0 | 92 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 38,801 | 43,423 | 0 | (4,622) | 0% | 0 |
| 26 333.4 Services | 8,483 | 0 | 0 | 8,483 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 9,656 | 0 | 0 | 9,656 | 0% | 0 |
| 28 335.4 Hydrants | 50 | 56 | 0 | (6) | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 4 | 4 | 0 | (0) | 0% | 0 |
| 30 GENERAL PLANT | | | | | | |
| 31 303.5 Land & Land Rights | 573 | 0 | 0 | 573 | 0% | 0 |
| 32 304.5 Structures & Improvements | 2,843 | 0 | 0 | 2,843 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 1,459 | 0 | 0 | 1,459 | 0% | 0 |
| 34 340.51 Computer Equipment | 2,254 | 0 | 0 | 2,254 | 0% | 0 |
| 35 341.5 Transportation Equipment | 1,937 | 0 | 0 | 1,937 | 0% | 0 |
| 36 342.5 Stores Equipment | 16 | 0 | 0 | 16 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 734 | 0 | 0 | 734 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 163 | 0 | 0 | 163 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 957 | 0 | 0 | 957 | 0% | 0 |
| 40 346.5 Communication Equipment | 302 | 0 | 0 | 302 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 102 | 0 | 0 | 102 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 80 | 0 | 0 | 80 | 0% | 0 |
| 43 | | | | | | |
| 44 INTANGIBLE PLANT | 798 | 0 | 0 | 798 | | 0 |
| 45 SUPPLY & PUMPING | 48,163 | 0 | 0 | 48,163 | | 0 |
| 46 WATER TREATMENT PLANT | 49,145 | 0 | 0 | 49,145 | | 1,319 |
| 47 TRANSM. & DISTRIBUTION | 57,087 | 43,483 | 0 | 13,604 | | 0 |
| 48 GENERAL PLANT | 11,419 | 0 | 0 | 11,419 | | 0 |
| 49 | | | | | | |
| 50 TOTAL PLANT IN SERVICE | 166,612 | 43,483 | 0 | 123,129 | | 1,319 |
| 51 LAND & LAND RIGHTS | 13,599 | 0 | 0 | 13,599 | | 0 |
| 52 TOTAL PIS LESS LAND | 153,013 | 43,483 | 0 | 109,530 | | 1,319 |
| 53 Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | | | | 1.07% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Osceola / Windsong
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 - NON-USED & USEFUL | | | |
| Line No. Description | Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| **WATER** | | | | |
| 1 Plant in Service | 1,319 | 0 | 1,319 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (199) | 0 | (199) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 TOTAL WATER NON-USED AND USEFUL | 1,120 | 0 | 1,120 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Windsong**

**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 17031 ENDED 11/12/85** | 0 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions (Dep. Expense) | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **11/12/85 BALANCE** | 0 |
| 38 | 1985 Additions | 436 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 436 |
| 42 | 12/31/85 BALANCE | 436 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

Company: SSU / Osceola / Windsong

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** | 436 |
| 2 | 1986 Additions | 2,866 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 2,866 |
| 6 | **12/31/86 BALANCE** | 3,302 |
| 7 | 1987 Additions | 3,201 |
| 8 | 1987 Retirements | 141 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 3,060 |
| 11 | **12/31/87 BALANCE** | 6,362 |
| 12 | 1988 Additions | 3,428 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 3,428 |
| 16 | **12/31/88 BALANCE** | 9,790 |
| 17 | 1989 Additions | 3,725 |
| 18 | 1989 Retirements | 173 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 3,552 |
| 21 | **12/31/89 BALANCE** | 13,342 |
| 22 | 1990 Additions | 4,300 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 4,300 |
| 26 | **12/31/90 BALANCE** | 17,642 |
| 27 | 1990 General Plant Reallocation Adjustments * | 1,916 |
| 28 | ***12/31/90 ADJUSTED BALANCE*** | 19,558 |
| 29 | 1991 Additions | 6,108 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | (638) |
| 32 | 1991 Net Additions | 5,469 |
| 33 | **12/31/91 BALANCE** | 25,027 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Osceola / Windsong
Docket 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 | 913 | 0 | 913 | (913) | (913) | (0) | 913 | (913) | (0) |
| 3 302.1 Franchises | 73 | 18 | 91 | 0 | 0 | 91 | 82 | 0 | 82 |
| 4 339.1 Other Plant & Misc. | 5 | 3 | 8 | 0 | 0 | 8 | 6 | 0 | 6 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 304.2 Structures & Improvements | 32 | 15 | 47 | 0 | 0 | 47 | 39 | 0 | 39 |
| 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 | 1,599 | 695 | 2,294 | 0 | 0 | 2,294 | 1,946 | 0 | 1,946 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 228 | 259 | 488 | 0 | 0 | 488 | 358 | 0 | 358 |
| 13 310.2 Power Generation Eq. | 20 | 39 | 59 | 0 | 0 | 59 | 39 | 0 | 39 |
| 14 311.2 Pumping Equipment | 48 | 217 | 265 | 0 | 0 | 265 | 157 | 0 | 157 |
| 15 339.2 Other Plant & Misc. | (0) | (0) | (1) | 0 | 0 | (1) | (0) | 0 | (0) |
| 16 **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 17 | 8 | 25 | 0 | 0 | 25 | 21 | 0 | 21 |
| 19 320.3 Water Treatment Eq. | 6,218 | 2,203 | 8,421 | 0 | 0 | 8,421 | 7,319 | 0 | 7,319 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 330.4 Distr. Reservoirs | 5 | 2 | 8 | 0 | 0 | 8 | 7 | 0 | 7 |
| 25 331.4 Transm. & Distribution | 4,884 | 902 | 5,787 | 0 | 0 | 5,787 | 5,336 | 0 | 5,336 |
| 26 333.4 Services | 1,027 | 212 | 1,239 | 0 | 0 | 1,239 | 1,133 | 0 | 1,133 |
| 27 334.4 Meters & Meter Insallation | 894 | 483 | 1,377 | 0 | 0 | 1,377 | 1,136 | 0 | 1,136 |
| 28 335.4 Hydrants | 3 | 1 | 4 | 0 | 0 | 4 | 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 | 371 | 71 | 442 | 0 | 0 | 442 | 407 | 0 | 407 |
| 33 340.5 Office Furniture & Equipment | 467 | 97 | 564 | 0 | 0 | 564 | 515 | 0 | 515 |
| 34 340.51 Computer Equipment | 239 | 376 | 615 | 0 | 275 | 890 | 427 | 137 | 565 |
| 35 341.5 Transportation Equipment | 1,180 | 323 | 1,503 | 0 | 0 | 1,503 | 1,341 | 0 | 1,341 |
| 36 342.5 Stores Equipment | 4 | 1 | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| 37 343.5 Tools, Shop & Garage | 335 | 46 | 381 | 0 | 0 | 381 | 358 | 0 | 358 |
| 38 344.5 Laboratory Equipment | 70 | 11 | 81 | 0 | 0 | 81 | 76 | 0 | 76 |
| 39 345.5 Power Operated Equipment | 765 | 80 | 844 | 0 | 0 | 844 | 804 | 0 | 804 |
| 40 346.5 Communication Equipment | 112 | 30 | 142 | 0 | 0 | 142 | 127 | 0 | 127 |
| 41 347.5 Miscellaneous Equipment | 16 | 7 | 23 | 0 | 0 | 23 | 19 | 0 | 19 |
| 42 348.5 Other Tangible Plant | 32 | 8 | 40 | 0 | 0 | 40 | 36 | 0 | 36 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 991 | 21 | 1,012 | (913) | (913) | 99 | 1,002 | (913) | 88 |
| 45 **SUPPLY & PUMPING** | 1,926 | 1,225 | 3,151 | 0 | 0 | 3,151 | 2,539 | 0 | 2,539 |
| 46 **WATER TREATMENT PLANT** | 6,234 | 2,211 | 8,446 | 0 | 0 | 8,446 | 7,340 | 0 | 7,340 |
| 47 **TRANSM. & DISTRIBUTION** | 6,815 | 1,601 | 8,416 | 0 | 0 | 8,416 | 7,615 | 0 | 7,615 |
| 48 **GENERAL PLANT** | 3,591 | 1,049 | 4,640 | 0 | 275 | 4,915 | 4,116 | 137 | 4,253 |
| 49 | | | | | | | | | |
| 50 **TOTAL WATER ACCUM. DEP.** | 19,558 | 6,108 | 25,665 | (913) | (638) | 25,027 | 22,612 | (776) | 21,836 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

Company: SSU / Osceola / Windsong

Docket 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 | 82 | 0 | 82 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 6 | 0 | 6 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 39 | 0 | 39 | 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 | 1,946 | 0 | 1,946 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 358 | 0 | 358 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 39 | 0 | 39 | 0% | 0 |
| 14 311.2 Pumping Equipment | 157 | 0 | 157 | 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 | 21 | 0 | 21 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 7,319 | 0 | 7,319 | 3% | 199 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 303.4 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 23 304.4 Structures & Improvements | 0 | 0 | 0 | 0% | 0 |
| 24 330.4 Distr. Reservlors | 7 | 0 | 7 | 0% | 0 |
| 25 331.4 Transm. & Distribution | 5,336 | 6,113 | (778) | 0% | 0 |
| 26 333.4 Services | 1,133 | 0 | 1,133 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 1,136 | 0 | 1,136 | 0% | 0 |
| 28 335.4 Hydrants | 4 | 8 | (4) | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 0 | 1 | (0) | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 407 | 0 | 407 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 515 | 0 | 515 | 0% | 0 |
| 34 340.51 Computer Equipment | 565 | 0 | 565 | 0% | 0 |
| 35 341.5 Transportation Equipment | 1,341 | 0 | 1,341 | 0% | 0 |
| 36 342.5 Stores Equipment | 5 | 0 | 5 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 358 | 0 | 358 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 76 | 0 | 76 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 804 | 0 | 804 | 0% | 0 |
| 40 346.5 Communication Equipment | 127 | 0 | 127 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 19 | 0 | 19 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 36 | 0 | 36 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 88 | 0 | 88 | | 0 |
| 45 **SUPPLY & PUMPING** | 2,539 | 0 | 2,539 | | 0 |
| 46 **WATER TREATMENT PLANT** | 7,340 | 0 | 7,340 | | 199 |
| 47 **TRANSM. & DISTRIBUTION** | 7,615 | 6,122 | 1,494 | | 0 |
| 48 **GENERAL PLANT** | 4,253 | 0 | 4,253 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 21,836 | 6,122 | 15,714 | | 199 |
| 51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) = | | | | 1.27% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

Company: SSU / Osceola / Windsong

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 17031 ENDED 11/12/85** | 43,483 |
| 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 | **11/12/85 BALANCE** | 43,483 |
| 38 | 1985 Additions | 2,250 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 2,250 |
| 42 | **12/31/85 BALANCE** | 45,733 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Windsong**

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** | 45,733 |
| 2 | 1986 Additions | 27,600 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 27,600 |
| 6 | **12/31/86 BALANCE** | 73,333 |
| 7 | 1987 Additions | 5,850 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 5,850 |
| 11 | **12/31/87 BALANCE** | 79,183 |
| 12 | 1988 Additions | 1,575 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 1,575 |
| 16 | **12/31/88 BALANCE** | 80,758 |
| 17 | 1989 Additions | 0 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 0 |
| 21 | **12/31/89 BALANCE** | 80,758 |
| 22 | 1990 Additions | 0 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 0 |
| 26 | **12/31/90 BALANCE** | 80,758 |
| 27 | 1991 Additions | 0 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 0 |
| 31 | **12/31/91 BALANCE** | 80,758 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
**Beginning, End of Year, and Average Balances**

Company: SSU / Osceola / Windsong
Docket 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 | 23,725 | 0 | 23,725 | 0 | 0 | 23,725 | 23,725 | 0 | 23,725 |
| 3 | Meter Installation Fees | 13,550 | 0 | 13,550 | 0 | 0 | 13,550 | 13,550 | 0 | 13,550 |
| 4 | Contributed Lines | 43,483 | 0 | 43,483 | 0 | 0 | 43,483 | 43,483 | 0 | 43,483 |
| 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** | **80,758** | **0** | **80,758** | **0** | **0** | **80,758** | **80,758** | **0** | **80,758** |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Windsong**

**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 17031 ENDED 11/12/85** | 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 | **11/12/85 BALANCE** | 0 |
| 38 | 1985 Additions | 191 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 191 |
| 42 | **12/31/85 BALANCE** | 191 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Osceola / Windsong**

**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** | 191 |
| 2 | 1986 Additions | 1,488 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 1,488 |
| 6 | **12/31/86 BALANCE** | 1,679 |
| 7 | 1987 Additions | 1,906 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 1,906 |
| 11 | **12/31/87 BALANCE** | 3,585 |
| 12 | 1988 Additions | 1,999 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 1,999 |
| 16 | **12/31/88 BALANCE** | 5,584 |
| 17 | 1989 Additions | 2,019 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 2,019 |
| 21 | **12/31/89 BALANCE** | 7,603 |
| 22 | 1990 Additions | 2,019 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 2,019 |
| 26 | **12/31/90 BALANCE** | 9,622 |
| 27 | 1991 Additions | 2,241 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 2,241 |
| 31 | **12/31/91 BALANCE** | 11,862 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

Company: SSU / Osceola / Windsong

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED AMORTIZATION OF CIAC | | | | | | AVERAGE 1991 ACC. AMORT. CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| WATER | | | | | | | | | |
| 1 *Plant Capacity Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 3,481 | 552 | 4,033 | 0 | 0 | 4,033 | 3,757 | 0 | 3,757 |
| 3 Meter Installation Fees | 525 | 678 | 1,202 | 0 | 0 | 1,202 | 864 | 0 | 864 |
| 4 Contributed Lines | 5,616 | 1,011 | 6,627 | 0 | 0 | 6,627 | 6,122 | 0 | 6,122 |
| 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** | 9,622 | 2,241 | 11,862 | 0 | 0 | 11,862 | 10,742 | 0 | 10,742 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Osceola / Windsong**

**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 / Windsong**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary.
If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

| Line No. | (1) Description | (2) WATER ADV. FOR CONSTR. YEAR-END BALANCES |
|---|---|---|
| 1 | __/__/__ BALANCE | 0 |
| 2 | 19__ Additions | 0 |
| 3 | 19__ Adjustments | 0 |
| 4 | __/__/__ BALANCE | 0 |
| 5 | 19__ Additions | 0 |
| 6 | 19__ Adjustments | 0 |
| 7 | __/__/__ BALANCE | 0 |
| 8 | 19__ Additions | 0 |
| 9 | 19__ Adjustments | 0 |
| 10 | __/__/__ BALANCE | 0 |
| 11 | 19__ Additions | 0 |
| 12 | 19__ Adjustments | 0 |
| 14 | __/__/__ BALANCE | 0 |
| 15 | 19__ Additions | 0 |
| 16 | 19__ Adjustments | 0 |
| 16 | | 0 |
| 17 | __/__/__ BALANCE | |

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Osceola / Windsong**

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 / Windsong
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1991 WORKING CAPITAL (INTERIM) | | | 1991 WORKING CAPITAL (FINAL) | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Operation and Maintenance Expenses | 17,909 | (481) | 17,427 | 17,909 | 1,968 | 19,877 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | TOTAL WORKING CAPITAL ALLOWANCE | 2,239 | (60) | 2,178 | 2,239 | 246 | 2,485 | |

## 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 / Osceola / Windsong**

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 - % | 1.07% | A-5 (W) | - |
| 11 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | - | - |
| 12 | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 13 | Average Adjusted Balance (L7) | 0 | Above | - |
| 14 | Composite Non-Used & Useful Accumulated Depreciation - % | 1.27% | 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

---

# Windsong - 783

## Osceola County (SSU)

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Osceola / Windsong
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 | 24,230 | 912 | 25,142 | 12,566 | 37,708 | 49.98% | B-4, B-3 (W) |
| 3 | Other Revenues | 530 | 305 | 835 | 0 | 835 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | **24,760** | **1,217** | **25,977** | **12,566** | **38,543** | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 17,909 | 1,968 | 19,877 | 0 | 19,877 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 3,807 | 0 | 3,807 | 0 | 3,807 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 3,067 | 791 | 3,858 | 565 | 4,423 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | (2,122) | (550) | (2,672) | 4,516 | 1,844 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | **22,661** | **2,208** | **24,869** | **5,081** | **29,950** | | |
| 11 | **NET OPERATING INCOME:** | **2,099** | **(991)** | **1,108** | **7,485** | **8,593** | | |
| 12 | **RATE BASE** | **75,636** | | **74,269** | | **74,269** | | A-1 (W) |
| 13 | **RATE OF RETURN** | **2.78%** | | **1.49%** | | **11.57%** | | D-1 (W) |

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Osceola / Windsong
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 | 24,230 | 912 | 25,142 | 9,865 | 35,007 | 39.24% | B-4, B-3 (W) |
| 3 Other Revenues | 530 | 0 | 530 | 0 | 530 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | **24,760** | **912** | **25,672** | **9,865** | **35,537** | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 17,909 | (481) | 17,427 | 0 | 17,427 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 3,807 | 0 | 3,807 | 0 | 3,807 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 3,067 | 777 | 3,844 | 444 | 4,288 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (2,122) | 263 | (1,859) | 3,545 | 1,686 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | **22,661** | **559** | **23,220** | **3,989** | **27,209** | | |
| 11 **NET OPERATING INCOME:** | **2,099** | **353** | **2,452** | **5,876** | **8,328** | | |
| 12 **RATE BASE** | **75,636** | | **73,962** | | **73,962** | | A-1 (W) |
| 13 **RATE OF RETURN** | **2.78%** | | **3.32%** | | **11.26%** | | D-1 (W) |

## SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Osceola / Windsong
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 | 73,962 | | 74,269 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 8,328 | | 8,593 | | - | - |
| 6 | Adjusted Income under Present Rates | 2,452 | | 1,108 | | B-1 (W) | - |
| 7 | *Income Deficiency (L5 - L6)* | 5,876 | | 7,485 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 9,421 | | 12,001 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | ***REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)*** | 9,865 | | 12,566 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 9,421 | | 12,001 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 3,545 | | 4,516 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 444 | | 565 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 5,876 | | 7,485 | | | 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 / Windsong

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. | 912 | 1,217 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 912 | 1,217 | |
| 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. | (481) | (481) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 478 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 102 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 182 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (14) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 715 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 987 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (481) | 1,968 | |
| 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. | 41 | 55 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 736 | 736 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 777 | 791 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 263 | (550) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 263 | (550) | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 353 | (991) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Osceola / Windsong
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

*Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.*

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1991 REVENUES (PRESENT) | | |
| Line No. | Account No. and Description | *Per Books* | Adjustments | *Adjusted Revenues* |
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | |
| 3 | 461.1 Metered - Residential | 24,566 | 0 | |
| 4 | 461.2 Metered - Commercial | 0 | 0 | |
| 5 | 461.3 Metered - Industrial | 0 | 0 | |
| 6 | 461.4 Metered - Public Authorities | 0 | 0 | |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | |
| 8 | **SUBTOTAL WATER SALES** | 24,566 | 576 | 25,142 |
| 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 | (337) | 0 | |
| 16 | **SUBTOTAL OTHER WATER SALES** | (337) | 337 | 0 |
| 17 | **TOTAL WATER SALES** | 24,230 | 912 | 25,142 |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 Forfeited Discounts | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 530 | 0 | |
| 21 | 472 Rents from Water Property | 0 | 0 | |
| 22 | 473 Interdepartmental Rents | 0 | 0 | |
| 23 | 474 Other Water Revenues | 0 | 0 | |
| 24 | **TOTAL OTHER WATER REVENUES** | 530 | 305 | 835 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 24,760 | 912 | 25,672 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 24,760 | 1,217 | 25,977 |

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 / Windsong

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)

0687

| Line No. | (1) Account No. and Name | (2) 1991 TOTAL O&M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1991 DIRECT O&M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1991 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1991 ALLOCATED A&G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 Salaries & Wages - Employees | 8,528 | 563 | 9,092 | 5,469 | 273 | 5,742 | 767 | 119 | 886 | 2,292 | 170 | 2,463 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 2,389 | 308 | 2,697 | 1,339 | (260) | 1,079 | 220 | (62) | 158 | 830 | 629 | 1,459 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 1,046 | 4 | 1,049 | 1,006 | 0 | 1,006 | 0 | 3 | 3 | 39 | 1 | 40 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 122 | 4 | 126 | 122 | 4 | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 1,377 | 66 | 1,443 | 1,180 | 43 | 1,223 | 7 | 13 | 20 | 190 | 11 | 201 |
| 9 | 631 Contractual Services - Engr. | 168 | 6 | 174 | 167 | 6 | 173 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 184 | 8 | 192 | 0 | 0 | 0 | 0 | 0 | 0 | 184 | 8 | 192 |
| 11 | 633 Contractual Services - Legal | 75 | 5 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 5 | 80 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 1,019 | 40 | 1,059 | 930 | 34 | 964 | 0 | 0 | 0 | 89 | 6 | 96 |
| 14 | 641 Rental of Building/Real Prop. | 36 | 18 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 18 | 53 |
| 15 | 642 Rental of Equipment | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 16 | 650 Transportation Expense | 1,470 | 59 | 1,529 | 1,468 | 53 | 1,521 | 1 | 5 | 6 | 1 | 1 | 2 |
| 17 | 656 Insurance - Vehicle | 109 | 18 | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 109 | 18 | 127 |
| 18 | 657 Insurance - General Liability | 127 | 14 | 141 | 0 | 0 | 0 | 0 | 0 | 0 | 127 | 14 | 141 |
| 19 | 658 Insurance - Workman's Comp. | 2 | 295 | 298 | 0 | 190 | 190 | 0 | 27 | 27 | 2 | 78 | 80 |
| 20 | 659 Insurance - Other | 74 | 3 | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 74 | 3 | 77 |
| 21 | 660 Advertising Expense | 8 | 1 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 1 | 8 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 478 | 478 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 478 | 478 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 199 | 13 | 212 | 0 | 0 | 0 | 199 | 13 | 212 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 975 | 65 | 1,040 | 0 | 0 | 0 | 1 | 5 | 6 | 974 | 61 | 1,034 |
| 26 | **TOTAL WATER O&M EXPENSES** | **17,909** | **1,968** | **19,877** | **11,681** | **344** | **12,025** | **1,195** | **124** | **1,319** | **5,032** | **1,500** | **6,532** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 8,528 | 563 | 9,092 | 5,469 | 273 | 5,742 | 767 | 119 | 886 | 2,292 | 170 | 2,463 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 2,389 | 308 | 2,697 | 1,339 | (260) | 1,079 | 220 | (62) | 158 | 830 | 629 | 1,459 |
| 31 | **TOTAL WATER LABOR COSTS** | **10,917** | **871** | **11,788** | **6,808** | **13** | **6,821** | **987** | **58** | **1,044** | **3,123** | **800** | **3,922** |

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Osceola / Windsong

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
*Historic [X] Projected [ ]*

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 TOTAL O&M (.1 - .8) | | | 1991 DIRECT O&M (.1 - .6) | | | 1991 ALLOCATED CUST ACCTS (.7) | | | 1991 *ALLOCATED A&G (.8)* | | |
| Line No. | Account No. and Name | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M |
| 1 | 601 Salaries & Wages - Employees | 8,528 | 0 | 8,528 | 5,469 | 0 | 5,469 | 767 | 0 | 767 | 2,292 | 0 | 2,292 |
| 2 | *603 Salaries & Wages - Officers, Etc.* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 2,389 | (765) | 1,624 | 1,339 | (298) | 1,041 | *220* | *(74)* | *146* | 830 | (394) | 436 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | *1,046* | 0 | 1,046 | 1,006 | 0 | 1,006 | 0 | 0 | 0 | 39 | 0 | 39 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 122 | 0 | 122 | 122 | 0 | 122 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 1,377 | 0 | 1,377 | 1,180 | 0 | 1,180 | 7 | 0 | 7 | 190 | 0 | 190 |
| 9 | 631 Contractual Services - Engr. | 168 | 0 | 168 | 167 | 0 | 167 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 184 | 0 | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 184 | 0 | 184 |
| 11 | 633 Contractual Services - Legal | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 75 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | *635 Contractual Services - Other* | 1,019 | 0 | 1,019 | 930 | 0 | 930 | 0 | 0 | 0 | 89 | 0 | 89 |
| 14 | 641 Rental of Building/Real Prop. | 36 | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | *36* | 0 | 36 |
| 15 | 642 Rental of Equipment | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 16 | 650 Transportation Expense | *1,470* | 0 | 1,470 | 1,468 | 0 | 1,468 | 1 | 0 | 1 | 1 | 0 | 1 |
| 17 | 656 Insurance - Vehicle | 109 | 0 | 109 | 0 | 0 | 0 | 0 | 0 | 0 | 109 | 0 | 109 |
| 18 | 657 Insurance - General Liability | 127 | 0 | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 127 | 0 | 127 |
| 19 | 658 Insurance - Workman's Comp. | 2 | *284* | *287* | 0 | *184* | *184* | 0 | 26 | 26 | 2 | 75 | 77 |
| 20 | 659 Insurance - Other | 74 | 0 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 74 | 0 | 74 |
| 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* | 199 | 0 | 199 | 0 | 0 | 0 | 199 | 0 | 199 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 975 | 0 | 975 | 0 | 0 | 0 | 1 | 0 | 1 | 974 | 0 | 974 |
| 26 | **TOTAL WATER O&M EXPENSES** | 17,909 | (491) | 17,427 | 11,681 | (114) | 11,567 | 1,195 | (48) | 1,147 | 5,032 | (319) | 4,713 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | *Labor* | *Adjustments* | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 8,528 | 0 | 8,528 | 5,469 | 0 | 5,469 | 767 | 0 | 767 | 2,292 | 0 | 2,292 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | *604 Employee Pensions & Benefits* | 2,389 | (765) | 1,624 | 1,339 | (298) | 1,041 | 220 | (74) | 146 | 830 | (394) | 436 |
| 31 | **TOTAL WATER LABOR COSTS** | 10,917 | (765) | 10,152 | 6,808 | (298) | 6,510 | 987 | (74) | 913 | 3,123 | (394) | 2,729 |

0688

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Osceola / Windsong
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 | 1,590 | 899 | 640 | 647 | 666 | 591 | 1,015 | 764 | 337 | 400 | 336 | 643 | 8,528 | 0 | 8,528 | 563 | 9,092 |
| 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 | 314 | 273 | 208 | 187 | 191 | 177 | 287 | 228 | 109 | 127 | 108 | 181 | 2,389 | (765) | 1,624 | 308 | 2,697 |
| 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 | 107 | 88 | 85 | 86 | 104 | 93 | 91 | 67 | 89 | 83 | 79 | 73 | 1,046 | 0 | 1,046 | 4 | 1,049 |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-8 Chemicals | 0 | 40 | 0 | 0 | 40 | 0 | 21 | 0 | 0 | 21 | 0 | 0 | 122 | 0 | 122 | 4 | 126 |
| 8 | 620.1-8 Materials and Supplies | 392 | 157 | 244 | 22 | 64 | 57 | 85 | 84 | 133 | 34 | 76 | 30 | 1,377 | 0 | 1,377 | 66 | 1,443 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 167 | 0 | 168 | 0 | 168 | 6 | 174 |
| 10 | 632.1-8 Contractual Services - Acct | 13 | 16 | 15 | 15 | 16 | 15 | 16 | 14 | 16 | 16 | 14 | 19 | 184 | 0 | 184 | 8 | 192 |
| 11 | 633.1-8 Contractual Services - Legal | 5 | 6 | 6 | 6 | 6 | 6 | 7 | 6 | 6 | 7 | 6 | 8 | 75 | 0 | 75 | 5 | 80 |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-8 Contractual Services - Other | 45 | 46 | 46 | 707 | 8 | 7 | 33 | 68 | 8 | 33 | 7 | 12 | 1,019 | 0 | 1,019 | 40 | 1,059 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 36 | 0 | 36 | 18 | 53 |
| 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 | 421 | 190 | 61 | 113 | 198 | 103 | 134 | 93 | 37 | 50 | 27 | 42 | 1,470 | 0 | 1,470 | 59 | 1,529 |
| 17 | 656.1-8 Insurance - Vehicle | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 11 | 109 | 0 | 109 | 18 | 127 |
| 18 | 657.1-8 Insurance - General Liability | 9 | 11 | 10 | 10 | 11 | 10 | 11 | 10 | 11 | 11 | 10 | 13 | 127 | 0 | 127 | 14 | 141 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 284 | 287 | 295 | 298 |
| 20 | 659.1-8 Insurance - Other | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 74 | 0 | 74 | 3 | 77 |
| 21 | 660.1-8 Advertising Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 | 1 | 8 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 478 | 478 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 11 | 16 | 20 | 16 | 17 | 14 | 16 | 17 | 14 | 17 | 19 | 23 | 199 | 0 | 199 | 13 | 212 |
| 25 | 675.1-8 Miscellaneous Expenses | 70 | 83 | 79 | 80 | 82 | 81 | 85 | 77 | 82 | 85 | 74 | 98 | 975 | 0 | 975 | 65 | 1,040 |
| 26 | TOTAL WATER O&M EXPENSES | 2,994 | 1,846 | 1,432 | 1,908 | 1,421 | 1,174 | 1,820 | 1,447 | 861 | 903 | 938 | 1,165 | 17,909 | (481) | 17,427 | 1,968 | 19,877 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-8 Salaries & Wages - Employees | 8,528 | 563 | 9,092 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 2,389 | 308 | 2,697 |
| 31 | TOTAL WATER LABOR COSTS | 10,917 | 871 | 11,788 |

0689

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Osceola / Windsong
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 | 1,384 | 641 | 379 | 398 | 407 | 348 | 755 | 519 | 90 | 136 | 91 | 321 | 5,469 | 0 | 5,469 | 273 | 5,742 |
| 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 | 242 | 184 | 120 | 101 | 102 | 93 | 198 | 144 | 24 | 36 | 24 | 72 | 1,339 | (298) | 1,041 | (260) | 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 | 104 | 85 | 81 | 83 | 100 | 90 | 88 | 64 | 85 | 79 | 76 | 69 | 1,006 | 0 | 1,006 | 0 | 1,006 |
| 6 | 616.1-6 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-6 Chemicals | 0 | 40 | 0 | 0 | 40 | 0 | 21 | 0 | 0 | 21 | 0 | 0 | 122 | 0 | 122 | 4 | 126 |
| 8 | 620.1-6 Materials and Supplies | 378 | 141 | 227 | 5 | 47 | 41 | 67 | 69 | 116 | 17 | 61 | 10 | 1,180 | 0 | 1,180 | 43 | 1,223 |
| 9 | 631.1-6 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 167 | 0 | 167 | 0 | 167 | 6 | 173 |
| 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 | 0 | 0 | 25 | 61 | 0 | 25 | 0 | 3 | 930 | 0 | 930 | 34 | 964 |
| 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 | 421 | 190 | 61 | 113 | 197 | 103 | 134 | 93 | 37 | 50 | 26 | 42 | 1,468 | 0 | 1,468 | 53 | 1,521 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL WATER DIRECT O&M EXPENSES | 2,567 | 1,319 | 907 | 1,401 | 893 | 675 | 1,289 | 949 | 352 | 364 | 446 | 517 | 11,681 | (114) | 11,567 | 344 | 12,025 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.1-6 Salaries & Wages - Employees | 5,469 | 273 | 5,742 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 1,339 | (260) | 1,079 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 6,808 | 13 | 6,821 |

0690

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Windsong
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 | 42 | 62 | 77 | 62 | 66 | 53 | 60 | 66 | 54 | 64 | 72 | 90 | 767 | 0 | 767 | 119 | 886 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 12 | 18 | 22 | 18 | 19 | 15 | 17 | 19 | 15 | 18 | 21 | 26 | 220 | (74) | 146 | (62) | 158 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 0 | 7 | 13 | 20 |
| 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 | 26 | 26 | 27 | 27 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 11 | 16 | 20 | 16 | 17 | 14 | 16 | 17 | 14 | 17 | 19 | 23 | 199 | 0 | 199 | 13 | 212 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 5 | 6 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 65 | 97 | 120 | 96 | 103 | 82 | 94 | 102 | 83 | 100 | 113 | 140 | 1,195 | (48) | 1,147 | 124 | 1,319 |

| | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.7 Salaries & Wages - Employees | 767 | 119 | 886 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 220 | (62) | 158 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 987 | 58 | 1,044 |

0691

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Windsong
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 | 165 | 195 | 185 | 187 | 194 | 190 | 199 | 180 | 193 | 200 | 173 | 232 | 2,292 | 0 | 2,292 | 170 | 2,463 |
| 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 | 60 | 71 | 67 | 68 | 70 | 69 | 72 | 65 | 70 | 73 | 63 | 84 | 830 | (394) | 436 | 629 | 1,459 |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 Purchased Power | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 39 | 0 | 39 | 1 | 40 |
| 6 | 616.8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 Materials and Supplies | 14 | 16 | 15 | 15 | 16 | 16 | 16 | 15 | 16 | 17 | 14 | 19 | 190 | 0 | 190 | 11 | 201 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 13 | 16 | 15 | 15 | 16 | 15 | 16 | 14 | 16 | 16 | 14 | 19 | 184 | 0 | 184 | 8 | 192 |
| 11 | 633.8 Contractual Services - Legal | 5 | 6 | 6 | 6 | 6 | 6 | 7 | 6 | 6 | 7 | 6 | 8 | 75 | 0 | 75 | 5 | 80 |
| 12 | *634.8 Contractual Services - Mgmt. Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 6 | 8 | 7 | 7 | 8 | 7 | 8 | 7 | 8 | 8 | 7 | 9 | 89 | 0 | 89 | 6 | 96 |
| 14 | 641.8 Rental of Building/Real Prop. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 36 | 0 | 36 | 18 | 53 |
| 15 | 642.8 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 2 |
| 17 | 656.8 Insurance - Vehicle | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 11 | 109 | 0 | 109 | 18 | 127 |
| 18 | 657.8 Insurance - General Liability | 9 | 11 | 10 | 10 | 11 | 10 | 11 | 10 | 11 | 11 | 10 | 13 | 127 | 0 | 127 | 14 | 141 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 75 | 77 | 78 | 80 |
| 20 | 659.8 Insurance - Other | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 74 | 0 | 74 | 3 | 77 |
| 21 | *660.8 Advertising Expense* | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 | 1 | 8 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 478 | 478 |
| 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 | 70 | 83 | 78 | 79 | 82 | 81 | 85 | 76 | 82 | 85 | 73 | 98 | 974 | 0 | 974 | 61 | 1,034 |
| 26 | **TOTAL WATER A&G EXPENSES** | 362 | 429 | 405 | 410 | 425 | 416 | 437 | 395 | 425 | 440 | 380 | 508 | 5,032 | (319) | 4,713 | 1,500 | 6,532 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.8 Salaries & Wages - Employees | 2,292 | 170 | 2,463 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 830 | 629 | 1,459 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 3,123 | 800 | 3,922 |

0692

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated O&M Expenses (6XX.1 - .8)

**Company: SSU / Osceola / Windsong**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

**FPSC**
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No | Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 | 601.1-.8 Salaries & Wages - Employees | 8,528 | 0 | 8,528 | 8,528 | 0 | 0 | 56 | 89 | (14) | 8,659 | 433 | 0 | 563 | 9,092 |
| 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 | 2,389 | (765) | 1,624 | 2,389 | (765) | 0 | 15 | 12 | 0 | 1,650 | 80 | 967 | 308 | 2,697 |
| 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 | 1,046 | 0 | 1,046 | 1,046 | 0 | 0 | 1 | 3 | 0 | 1,049 | 0 | 0 | 4 | 1,049 |
| 6 | 616.1-.8 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.8 Chemicals | 122 | 0 | 122 | 122 | 0 | 0 | 0 | 0 | 0 | 122 | 4 | 0 | 4 | 126 |
| 8 | 620.1-.8 Materials and Supplies | 1,377 | 0 | 1,377 | 1,377 | 0 | 0 | 3 | 13 | 0 | 1,393 | 51 | 0 | 66 | 1,443 |
| 9 | 631.1-.8 Contractual Services - Engr | 168 | 0 | 168 | 168 | 0 | 0 | 0 | 0 | 0 | 168 | 6 | 0 | 6 | 174 |
| 10 | 632.1-.8 Contractual Services - Acct | 184 | 0 | 184 | 184 | 0 | 0 | 1 | 0 | 0 | 185 | 7 | 0 | 8 | 192 |
| 11 | 633.1-.8 Contractual Services - Legal | 75 | 0 | 75 | 75 | 0 | 0 | 2 | 0 | 0 | 77 | 3 | 0 | 5 | 80 |
| 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 | 1,019 | 0 | 1,019 | 1,019 | 0 | 0 | 3 | 0 | 0 | 1,022 | 37 | 0 | 40 | 1,059 |
| 14 | 641.1-.8 Rental of Building/Real Prop | 36 | 0 | 36 | 36 | 0 | 0 | 0 | 16 | 0 | 52 | 2 | 0 | 18 | 53 |
| 15 | 642.1-.8 Rental of Equipment | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| 16 | 650.1-.8 Transportation Expense | 1,470 | 0 | 1,470 | 1,470 | 0 | 0 | 1 | 5 | 0 | 1,475 | 54 | 0 | 59 | 1,529 |
| 17 | 656.1-.8 Insurance - Vehicle | 109 | 0 | 109 | 109 | 0 | 0 | 3 | 11 | 0 | 123 | 4 | 0 | 18 | 127 |
| 18 | 657.1-.8 Insurance - General Liability | 127 | 0 | 127 | 127 | 0 | 0 | 3 | 6 | 0 | 136 | 5 | 0 | 14 | 141 |
| 19 | 658.1-.8 Insurance - Workman's Comp. | 2 | 284 | 287 | 2 | 284 | 0 | 0 | 1 | 0 | 287 | 10 | 0 | 295 | 298 |
| 20 | 659.1-.8 Insurance - Other | 74 | 0 | 74 | 74 | 0 | 0 | 0 | 0 | 0 | 74 | 3 | 0 | 3 | 77 |
| 21 | 660.1-.8 Advertising Expense | 8 | 0 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 1 | 8 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort | 0 | 0 | 0 | 0 | 0 | 478 | 0 | 0 | 0 | 478 | 0 | 0 | 478 | 478 |
| 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 | 199 | 0 | 199 | 199 | 0 | 0 | 0 | 13 | 0 | 212 | 0 | 0 | 13 | 212 |
| 25 | 675.1-.8 Miscellaneous Expenses | 975 | 0 | 975 | 975 | 0 | 0 | 16 | 13 | 0 | 1,004 | 36 | 0 | 65 | 1,040 |
| 26 | TOTAL WATER O&M EXPENSES | 17,909 | (481) | 17,427 | 17,909 | (481) | 478 | 102 | 182 | (14) | 18,175 | 715 | 967 | 1,968 | 19,877 |

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

0693

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Direct Expenses (6XX.1 - .6)

Company: SSU / Osceola / Windsong

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 | 5,469 | | 5,469 | 5,469 | | | | | | 5,469 | 273 | | 273 | 5,742 |
| 2 603.1-6 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 1,339 | (298) | 1,041 | 1,339 | (298) | | | | | 1,041 | 38 | | (260) | 1,079 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 1,006 | | 1,006 | 1,006 | | | | | | 1,006 | | | 0 | 1,006 |
| 6 616.1-6 *Fuel for Power Purchased* | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 122 | | 122 | 122 | | | | | | 122 | 4 | | 4 | 126 |
| 8 620.1-6 Materials and Supplies | 1,180 | | 1,180 | 1,180 | | | | | | 1,180 | 43 | | 43 | 1,223 |
| 9 631.1-6 Contractual Services - Engr | 167 | | 167 | 167 | | | | | | 167 | 6 | | 6 | 173 |
| 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 | 930 | | 930 | 930 | | | | | | 930 | 34 | | 34 | 964 |
| 14 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 16 650.1-6 Transportation Expense | 1,468 | | 1,468 | 1,468 | | | | | | 1,468 | 53 | | 53 | 1,521 |
| 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 | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 11,681 | (114) | 11,567 | 11,681 | (114) | 0 | 0 | 0 | 0 | 11,567 | 458 | 0 | 344 | 12,025 |

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.

0694

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Osceola / Windsong

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 | 767 | | 767 | 767 | | | | 85 | (7) | 844 | 42 | | 119 | 886 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 220 | (74) | 146 | 220 | (74) | | | 7 | | 153 | 6 | | (62) | 158 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 3 | | 3 | | | 3 | 3 |
| 6 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 7 618.7 Chemicals | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 8 620.7 Materials and Supplies | 7 | | 7 | 7 | | | | 12 | | 19 | 1 | | 13 | 20 |
| 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 | 26 | 26 | 0 | 26 | | | 1 | | 26 | 1 | | 27 | 27 |
| 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 | 199 | | 199 | 199 | | | | 13 | | 212 | | | 13 | 212 |
| 25 675.7 Miscellaneous Expenses | 1 | | 1 | 1 | | | | 4 | | 6 | 0 | | 5 | 6 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 1,195 | (48) | 1,147 | 1,195 | (48) | 0 | 0 | 129 | (7) | 1,269 | 50 | 0 | 124 | 1,319 |

Notes:
Col (2) & (5). Per Books O&M amounts in MFR's.
Col (3) & (6). To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $880,550 / $10,200,389 = 8.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4). Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11). Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0695

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated A&G Expenses (6XX.8)

Company: SSU / Osceola / Windsong

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 | 2,292 | | 2,292 | 2,292 | | | 56 | 4 | (7) | 2,346 | 117 | | 170 | 2,463 |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits | 830 | (394) | 436 | 830 | (394) | | 15 | 5 | | 456 | 17 | 987 | 629 | 1,459 |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 | 615.8 Purchased Power | 39 | | 39 | 39 | | | 1 | 0 | | 40 | | | 1 | 40 |
| 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 | 190 | | 190 | 190 | | | 3 | 1 | | 194 | 7 | | 11 | 201 |
| 9 | 631.8 Contractual Services - Engr. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 10 | 632.8 Contractual Services - Acct. | 184 | | 184 | 184 | | | 1 | 0 | | 185 | 7 | | 8 | 192 |
| 11 | 633.8 Contractual Services - Legal | 75 | | 75 | 75 | | | 2 | 0 | | 77 | 3 | | 5 | 80 |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 89 | | 89 | 89 | | | 3 | 0 | | 92 | 3 | | 6 | 96 |
| 14 | 641.8 Rental of Building/Real Prop. | 36 | | 36 | 36 | | | 0 | 16 | | 52 | 2 | | 18 | 53 |
| 15 | 642.8 Rental of Equipment | 1 | | 1 | 1 | | | 0 | 0 | | 1 | 0 | | 0 | 1 |
| 16 | 650.8 Transportation Expense | 1 | | 1 | 1 | | | 1 | 0 | | 2 | 0 | | 1 | 2 |
| 17 | 656.8 Insurance - Vehicle | 109 | | 109 | 109 | | | 3 | 11 | | 123 | 4 | | 18 | 127 |
| 18 | 657.8 Insurance - General Liability | 127 | | 127 | 127 | | | 3 | 6 | | 136 | 5 | | 14 | 141 |
| 19 | 658.8 Insurance - Workman's Comp. | 2 | 75 | 77 | 2 | 75 | | 0 | 0 | | 77 | 3 | | 78 | 80 |
| 20 | 659.8 Insurance - Other | 74 | | 74 | 74 | | | 0 | 0 | | 74 | 3 | | 3 | 77 |
| 21 | 660.8 Advertising Expense | 8 | | 8 | 8 | | | 0 | 0 | | 8 | 0 | | 1 | 8 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 478 | 0 | 0 | | 478 | | | 478 | 478 |
| 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 | 974 | | 974 | 974 | | | 16 | 9 | | 998 | 36 | | 61 | 1,034 |
| 26 | TOTAL WATER A&G EXPENSES | 5,032 | (319) | 4,713 | 5,032 | (319) | 478 | 102 | 53 | (7) | 5,336 | 207 | 987 | 1,500 | 6,532 |

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.

0696

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Osceola / Windsong

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-8 Salaries & Wages - Employees | 2,154 | | 8,528 | 6,374 | 295.93% | 9,369 | (840) | -8.97% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 46 | | 0 | (46) | -100.00% | 200 | (200) | -100.00% |
| 3 | 604.1-8 Employee Pensions & Benefits | 79 | | 1,624 | 1,545 | 1955.42% | 344 | 1,280 | 372.57% |
| 4 | 610.1-8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-8 Purchased Power | 500 | | 1,046 | 546 | 109.11% | 2,175 | (1,129) | -51.92% |
| 6 | 616.1-8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-8 Chemicals | 0 | | 122 | 122 | N.A. | 0 | 122 | N.A. |
| 8 | 620.1-8 Materials and Supplies | 59 | | 1,377 | 1,318 | 2233.85% | 257 | 1,120 | 436.58% |
| 9 | 631.1-8 Contractual Services - Engr. | 7 | | 168 | 161 | 2293.21% | 30 | 137 | 450.23% |
| 10 | 632.1-8 Contractual Services - Acct. | 61 | | 184 | 123 | 202.19% | 265 | (81) | -30.52% |
| 11 | 633.1-8 Contractual Services - Legal | 12 | | 75 | 63 | 524.62% | 52 | 23 | 43.61% |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 19 | | 0 | (19) | -100.00% | 83 | (83) | -100.00% |
| 13 | 635.1-8 Contractual Services - Other | 12 | | 1,019 | 1,007 | 8395.28% | 52 | 967 | 1853.18% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 47 | | 36 | (11) | -23.97% | 204 | (168) | -82.52% |
| 15 | 642.1-8 Rental of Equipment | 21 | | 1 | (20) | -93.54% | 91 | (90) | -98.52% |
| 16 | 650.1-8 Transportation Expense | 48 | | 1,470 | 1,422 | 2962.92% | 209 | 1,261 | 604.21% |
| 17 | 656.1-8 Insurance - Vehicle | 124 | | 109 | (15) | -12.33% | 539 | (431) | -79.84% |
| 18 | 657.1-8 Insurance - General Liability | 75 | | 127 | 52 | 68.69% | 326 | (200) | -61.22% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 45 | | 287 | 242 | 536.76% | 196 | 91 | 46.40% |
| 20 | 659.1-8 Insurance - Other | 45 | | 74 | 29 | 64.63% | 196 | (122) | -62.15% |
| 21 | 660.1-8 Advertising Expense | 4 | | 8 | 4 | 95.28% | 17 | (10) | -55.10% |
| 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 | 31 | | 199 | 168 | 540.81% | 135 | 64 | 47.33% |
| 25 | 675.1-8 Miscellaneous Expenses | 272 | | 975 | 703 | 258.47% | 1,183 | (208) | -17.58% |
| 26 | **TOTAL WATER O&M EXPENSES** | 3,661 | | 17,427 | 13,766 | 376.03% | 15,923 | 1,504 | 9.45% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 3,661 | | 17,427 | 13,766 | 376.03% | 15,923 | 1,504 | 9.63% |
| 28 | **Average ERC's** | 30 | | 105 | 75 | 250.00% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 334.95% | | | |

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 / Osceola / Windsong

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/86 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-6 Salaries & Wages - Employees | 1,375 | | 5,469 | 4,094 | 297.74% | 5,980 | (512) | -8.55% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | | | 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 | 480 | | 1,006 | 526 | 109.61% | 2,088 | (1,082) | -51.81% |
| 6 | 616.1-6 Fuel for Power Purchased | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | | | 122 | 122 | N.A. | 0 | 122 | N.A. |
| 8 | 620.1-6 Materials and Supplies | 59 | | 1,180 | 1,121 | 1899.86% | 257 | 923 | 359.80% |
| 9 | 631.1-6 Contractual Services - Engr. | | | 167 | 167 | N.A. | 0 | 167 | 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 | | | 930 | 930 | N.A. | 0 | 930 | 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 | 42 | | 1,468 | 1,426 | 3395.38% | 183 | 1,285 | 703.64% |
| 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. | | | 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 | N.A. | 0 | 0 | N.A. |
| 25 | 675.1-6 Miscellaneous Expenses | 3 | | 0 | (3) | -100.00% | 13 | (13) | -100.00% |
| 26 | **TOTAL WATER O&M EXPENSES** | 1,959 | | 11,567 | 9,608 | 490.46% | 8,521 | 3,047 | 35.76% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 1,959 | | 11,567 | 9,608 | 490.46% | 8,521 | 3,047 | 35.76% |
| 28 | **Average ERC's** | 30 | | 105 | 75 | 250.00% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 334.95% | | | |

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 / Osceola / Windsong

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 | 447 | | 767 | 320 | 71.56% | 1,944 | (1,177) | -60.56% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | | | 146 | 146 | N.A. | 0 | 146 | 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 | | | 7 | 7 | N.A. | 0 | 7 | 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 | | 1 | (2) | -60.45% | 13 | (12) | -90.91% |
| 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. | | | 26 | 26 | N.A. | 0 | 26 | 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 | 31 | | 199 | 168 | 540.81% | 135 | 64 | 47.33% |
| 25 | 675.7 Miscellaneous Expenses | 2 | | 1 | (1) | -28.75% | 9 | (7) | -83.62% |
| 26 | **TOTAL WATER O&M EXPENSES** | **483** | | **1,147** | **664** | **137.54%** | **2,101** | **(953)** | **-45.39%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **483** | | **1,147** | **664** | **137.54%** | **2,101** | **(953)** | **-83.11%** |
| 28 | **Average ERC's** | **30** | | **105** | **75** | **250.00%** | | | |
| 29 | **Average Consumer Price Index - U** | **109.6** | | **136.2** | **27** | **24.27%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **334.95%** | | | |

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 / Osceola / Windsong

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 | 332 | | 2,292 | 1,960 | 590.51% | 1,444 | 848 | 58.76% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 46 | | 0 | (46) | -100.00% | 200 | (200) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 79 | | 436 | 357 | 452.52% | 344 | 93 | 27.03% |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 20 | | 39 | 19 | 97.09% | 87 | (48) | -54.69% |
| 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 | | | 190 | 190 | N.A. | 0 | 190 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | 7 | | 0 | (7) | -94.64% | 30 | (30) | -98.77% |
| 10 | 632.8 Contractual Services - Acct. | 61 | | 184 | 123 | 202.19% | 265 | (81) | -30.52% |
| 11 | 633.8 Contractual Services - Legal | 12 | | 75 | 63 | 524.62% | 52 | 23 | 43.61% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 19 | | 0 | (19) | -100.00% | 83 | (83) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 12 | | 89 | 77 | 645.67% | 52 | 37 | 71.44% |
| 14 | 641.8 Rental of Building/Real Prop. | 47 | | 36 | (11) | -23.97% | 204 | (169) | -82.52% |
| 15 | 642.8 Rental of Equipment | 21 | | 1 | (20) | -93.54% | 91 | (90) | -98.52% |
| 16 | 650.8 Transportation Expense | 3 | | 1 | (2) | -68.17% | 13 | (12) | -92.68% |
| 17 | 656.8 Insurance - Vehicle | 124 | | 109 | (15) | -12.33% | 539 | (431) | -79.84% |
| 18 | 657.8 Insurance - General Liability | 75 | | 127 | 52 | 68.69% | 326 | (200) | -61.22% |
| 19 | 658.8 Insurance - Workman's Comp. | 45 | | 77 | 32 | 71.17% | 196 | (119) | -60.64% |
| 20 | 659.8 Insurance - Other | 45 | | 74 | 29 | 64.63% | 196 | (122) | -62.15% |
| 21 | 660.8 Advertising Expense | 4 | | 8 | 4 | 95.28% | 17 | (10) | -55.10% |
| 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 | 267 | | 974 | 707 | 264.65% | 1,161 | (188) | -16.16% |
| 26 | **TOTAL WATER O&M EXPENSES** | 1,219 | | 4,713 | 3,494 | 286.63% | 5,302 | (589) | -11.11% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 1,219 | | 4,713 | 3,494 | 286.63% | 5,302 | (589) | -12.50% |
| 28 | **Average ERC's** | 30 | | 105 | 75 | 250.00% | | | |
| 29 | **Average Consumer Price Index - U** | 109.6 | | 136.2 | 27 | 24.27% | | | |
| 30 | | | | **Compounded Multiplier =** | | 334.95% | | | |

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: BSU / Osceola / Windsong
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 | (840) | -8.97% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (200) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 1,280 | 372.57% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (1,129) | -51.92% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | 122 | N.A. | |
| 8 | 620.1-S Materials and Supplies | 1,120 | 436.58% | |
| 9 | 631.1-S Contractual Services - Engr. | 137 | 450.23% | |
| 10 | 632.1-S Contractual Services - Acct. | (81) | -30.52% | |
| 11 | 633.1-S Contractual Services - Legal | 23 | 43.61% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (89) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 967 | 1853.18% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (169) | -82.52% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | (90) | -98.52% | |
| 16 | 650.1-S Transportation Expense | 1,261 | 604.21% | |
| 17 | 656.1-S Insurance - Vehicle | (431) | -79.84% | |
| 18 | 657.1-S Insurance - General Liability | (200) | -81.22% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 91 | 46.40% | |
| 20 | 659.1-S Insurance - Other | (122) | -82.15% | |
| 21 | 660.1-S Advertising Expense | (10) | -55.10% | |
| 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 | 64 | 47.33% | |
| 25 | 675.1-S Miscellaneous Expenses | (208) | -17.58% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 1,504 | 9.45% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Osceola / Windsong**

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 / Windsong

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<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $1,912 |
| Total Projected Rate Case Expense | 1,772,200 | 1,912 |
| **Annual Amortization Over 4 Years** | **$443,050** | **$478** |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101,044 | 109 |
| % of Total | 100% | 0.1079% |

(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 / Windsong**

**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 / Windsong**

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 / Windsong

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|
| | 1991 | DEPRECIATION RATE | | 1991 DEPRECIATION EXPENSE | | |
| Line No. Account No. and Name | Adj. Avg. PIS | Life | Rate (%) | Per Books | Adjustment | Adj. Exp. |
| 1 INTANGIBLE PLANT | | | | | | |
| 2 301.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 3 302.1 Franchises | 726 | 40 | 2.50% | 18 | 0 | 18 |
| 4 339.1 Other Plant & Misc. | 72 | 25 | 4.00% | 3 | 0 | 3 |
| 5 SOURCE OF SUPPLY & PUMPING | | | | | | |
| 6 303.2 Land & Land Rights | 12,616 | 0 | N.A. | 0 | 0 | 0 |
| 7 304.2 Structures & Improvements | 501 | 33 | 3.03% | 15 | 0 | 15 |
| 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 | 20,849 | 30 | 3.33% | 695 | 0 | 695 |
| 11 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 9,082 | 35 | 2.86% | 259 | 0 | 259 |
| 13 310.2 Power Generation Eq. | 784 | 20 | 5.00% | 39 | 0 | 39 |
| 14 311.2 Pumping Equipment | 4,332 | 20 | 5.00% | 217 | 0 | 217 |
| 15 339.2 Other Plant & Misc. | (10) | 25 | 4.00% | (0) | 0 | (0) |
| 16 WATER TREATMENT PLANT | | | | | | |
| 17 303.3 Land & Land Rights | 409 | 0 | N.A. | 0 | 0 | 0 |
| 18 304.3 Structures & Improvements | 271 | 33 | 3.03% | 8 | 0 | 8 |
| 19 320.3 Water Treatment Eq. | 48,465 | 22 | 4.55% | 2,203 | 0 | 2,203 |
| 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 | 92 | 37 | 2.70% | 2 | 0 | 2 |
| 25 331.4 Transm. & Distribution | 38,801 | 43 | 2.33% | 902 | 0 | 902 |
| 26 333.4 Services | 8,483 | 40 | 2.50% | 212 | 0 | 212 |
| 27 334.4 Meters & Meter Insallation | 9,656 | 20 | 5.00% | 483 | 0 | 483 |
| 28 335.4 Hydrants | 50 | 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 | 573 | 0 | N.A. | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 2,843 | 40 | 2.50% | 71 | 0 | 71 |
| 33 340.5 Office Furniture & Equipment | 1,459 | 15 | 6.67% | 97 | 0 | 97 |
| 34 340.51 Computer Equipment | 2,254 | 6 | 16.67% | 376 | 0 | 376 |
| 35 341.5 Transportation Equipment | 1,937 | 6 | 16.67% | 323 | 0 | 323 |
| 36 342.5 Stores Equipment | 16 | 18 | 5.56% | 1 | 0 | 1 |
| 37 343.5 Tools, Shop & Garage | 734 | 16 | 6.25% | 46 | 0 | 46 |
| 38 344.5 Laboratory Equipment | 163 | 15 | 6.67% | 11 | 0 | 11 |
| 39 345.5 Power Operated Equipment | 957 | 12 | 8.33% | 80 | 0 | 80 |
| 40 346.5 Communication Equipment | 302 | 10 | 10.00% | 30 | 0 | 30 |
| 41 347.5 Miscellaneous Equipment | 102 | 15 | 6.67% | 7 | 0 | 7 |
| 42 348.5 Other Tangible Plant | 80 | 10 | 10.00% | 8 | 0 | 8 |
| 43 | | | | | | |
| 44 INTANGIBLE PLANT | 798 | | 2.64% | 21 | 0 | 21 |
| 45 SUPPLY & PUMPING | 48,163 | | 2.54% | 1,225 | 0 | 1,225 |
| 46 WATER TREATMENT PLANT | 49,145 | | 4.50% | 2,211 | 0 | 2,211 |
| 47 TRANSM. & DISTRIBUTION | 57,087 | | 2.80% | 1,601 | 0 | 1,601 |
| 48 GENERAL PLANT | 11,419 | | 9.19% | 1,049 | 0 | 1,049 |
| 49 | | | | | | |
| 51 TOTAL DEPRECIATION EXPENSE | 166,612 | | 3.67% | 6,108 | 0 | 6,108 |
| 52 AMORTIZATION OF CIAC | | | | (2,241) | 0 | (2,241) |
| 53 NON-USED AND USEFUL | | | | (60) | 0 | (60) |
| 54 NET DEPRECIATION EXPENSE - WATER | | | | 3,807 | 0 | 3,807 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Osceola / Windsong

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 | 4.08% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 23,725 | 2.33% | 552 | 0 | 552 |
| 3 Meter Installation Fees | 13,550 | 5.00% | 678 | 0 | 678 |
| 4 Contributed Lines | 43,483 | 2.33% | 1,011 | 0 | 1,011 |
| 5 Cont. Prty. Other Than Lines | 0 | 3.56% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 80,758 | | 2,241 | 0 | 2,241 |

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 / Windsong

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 | 501 | 15 | 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 | 20,849 | 695 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 9,082 | 259 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 784 | 39 | 5.00% |
| 9 | 311.2 Pumping Equipment | 4,332 | 217 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (10) | (0) | 4.00% |
| 11 | 304.3 Structures & Improvements | 271 | 8 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 48,465 | 2,203 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 92 | 2 | 2.70% |
| 15 | **COMPOSITE RATE** | 84,375 | 3,439 | 4.08% |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 0 | 0 | N.A. |
| 18 | 331.4 Transm. & Distribution | 38,801 | 902 | 2.33% |
| 19 | 335.4 Hydrants | 50 | 1 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 4 | 0 | 4.00% |
| 21 | **COMPOSITE RATE** | 38,855 | 904 | 2.33% |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | *334.4 Meters & Meter Installation* | 9,656 | 483 | 5.00% |
| 24 | **COMPOSITE RATE** | 9,656 | 483 | 5.00% |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 8,483 | 212 | 2.50% |
| 27 | **COMPOSITE RATE** | 8,483 | 212 | 2.50% |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 84,375 | 3,439 | 4.08% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 38,855 | 904 | 2.33% |
| 31 | Meter Installation Fees (Line 24) | 9,656 | 483 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 8,483 | 212 | 2.50% |
| 33 | **COMPOSITE RATE** | 141,369 | 5,037 | 3.56% |

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 / Windsong
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE | | | 1991 NON-USED & USEFUL DEPRECIATION EXPENSE | |
| Line No. | Account No. and Name | Adjusted Depr. Exp. | Remove Amortization of CIAC | Depreciation on Invested Plant | % | Amount |
| 1 | **INTANGIBLE PLANT** | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 18 | 0 | 18 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | 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 | 15 | 0 | 15 | 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 | 695 | 0 | 695 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 259 | 0 | 259 | 0.00% | 0 |
| 13 | 310.2 Power Generation Eq. | 39 | 0 | 39 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 217 | 0 | 217 | 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 | 8 | 0 | 8 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 2,203 | 0 | 2,203 | 2.72% | 60 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0.00% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservlors | 2 | 0 | 2 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution | 902 | 1,010 | (108) | 0.00% | 0 |
| 26 | 333.4 Services | 212 | 0 | 212 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 483 | 0 | 483 | 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 | 71 | 0 | 71 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 97 | 0 | 97 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 376 | 0 | 376 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 323 | 0 | 323 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 1 | 0 | 1 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 46 | 0 | 46 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 11 | 0 | 11 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 80 | 0 | 80 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 30 | 0 | 30 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 7 | 0 | 7 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | 8 | 0 | 8 | 0.00% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 21 | 0 | 21 | | 0 |
| 45 | **SUPPLY & PUMPING** | 1,225 | 0 | 1,225 | | 0 |
| 46 | **WATER TREATMENT PLANT** | 2,211 | 0 | 2,211 | | 60 |
| 47 | **TRANSM. & DISTRIBUTION** | 1,601 | 1,011 | 590 | | 0 |
| 48 | **GENERAL PLANT** | 1,049 | 0 | 1,049 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | 6,108 | 1,011 | 5,096 | | 60 |
| 52 | **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | 1.18% | |

## SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

Company: SSU / Osceola / Windsong
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: | 1,114 | 41 | 1,155 | See Notes | |
| 2 | REGULATORY ASSESSMENT FEES (RAFs) FINAL: | 1,114 | 55 | 1,169 | | |
| 3 | PAYROLL TAXES: | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 736 | 736 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | TOTAL | 0 | 736 | 736 | | |
| 8 | REAL ESTATE & PERSONAL PROPERTY TAXES: | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 1,953 | 0 | 1,953 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | TOTAL | 1,953 | 0 | 1,953 | | |
| 13 | OTHER: | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | TOTAL | 0 | 0 | 0 | | |
| 18 | TOTAL TAXES OTHER (PRESENT INCOME) INTERIM | 3,067 | 777 | 3,844 | | B-1 (W) |
| 19 | TOTAL TAXES OTHER (PRESENT INCOME) FINAL | 3,067 | 791 | 3,858 | | 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 / Windsong
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 | 24,760 | 912 | 25,672 | 24,760 | 1,217 | 25,977 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 17,909 | (481) | 17,427 | 17,909 | 1,968 | 19,877 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 3,807 | 0 | 3,807 | 3,807 | 0 | 3,807 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 3,067 | 791 | 3,858 | 3,067 | 791 | 3,858 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 24,783 | 310 | 25,092 | 24,783 | 2,759 | 27,541 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | (23) | 602 | 580 | (23) | (1,542) | (1,564) | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | (23) | 602 | 580 | (23) | (1,542) | (1,564) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 75,636 | (1,674) | 73,962 | 75,636 | (1,368) | 74,269 | 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 | 4,387 | (97) | 4,290 | 4,387 | (79) | 4,308 | - | - |
| 17 Total Taxable Income | (4,410) | 700 | (3,710) | (4,410) | (1,462) | (5,872) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | (1,659) | 263 | (1,396) | (1,659) | (550) | (2,210) | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 386 | 0 | 386 | 386 | 0 | 386 | C-9 (W) | - |
| 22 Investment Tax Credit | 77 | 0 | 77 | 77 | 0 | 77 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | (2,122) | 263 | (1,859) | (2,122) | (550) | (2,672) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Osceola / Windsong

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. (%) | 1.18% | 0.00% | 1.18% | B-13 (W) | |
| 3 **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Woodmere - 888

## Duval County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Duval / Woodmere
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 | 1,396,904 | (3,811) | 1,393,093 | A-5 (W) |
| 2 Utility Land & Land Rights | 44,945 | 0 | 44,945 | A-5 (W) |
| 3 Non-Used & Useful | (52,379) | 0 | (52,379) | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (583,392) | (98) | (583,490) | A-9 (W) |
| 6 CIAC | (624,776) | 0 | (624,776) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 178,232 | 0 | 178,232 | 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 | (12,427) | 0 | (12,427) | C-7 (W) |
| 12 Working Capital Allowance | 18,359 | 2,198 | 20,557 | A-17 (W) |
| 13 **TOTAL WATER RATE BASE** | 365,465 | (1,711) | 363,754 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Duval / Woodmere
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 | 1,396,904 | (3,811) | 1,393,093 | A-5 (W) |
| 2 Utility Land & Land Rights | 44,945 | 0 | 44,945 | A-5 (W) |
| 3 Non-Used & Useful | (52,379) | 0 | (52,379) | A-7 (W) |
| 4 Construction Work in Progress | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (583,392) | (98) | (583,490) | A-9 (W) |
| 6 CIAC | (624,776) | 0 | (624,776) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 178,232 | 0 | 178,232 | 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 | (12,427) | 0 | (12,427) | C-7 (W) |
| 12 Working Capital Allowance | 18,359 | (562) | 17,797 | A-17 (W) |
| 13 TOTAL WATER RATE BASE | 365,465 | (4,471) | 360,994 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Duval / Woodmere

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. | (7,623) | 0 | (3,811) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | **(7,623)** | **0** | **(3,811)** | |
| 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. | 1,259 | 1,259 | 1,259 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to *recordadditional* | 0 | (2,714) | (1,357) | |
| 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 | | **1,259** | **(1,455)** | **(98)** | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | **F. CIAC (Interim / Final):** | | | | |
| 42 | 1. | | | | A-12 (W) |
| 43 | | | | | |
| 44 | 2. | | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | | 0 | 0 | 0 | |
| 48 | | | | | |
| 49 | | | | | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | (continued...) | | | | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Duval / Woodmere

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). | (562) | (562) | (562) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (562) | (562) | (562) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 2,198 | 2,198 | 2,198 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 2,198 | 2,198 | 2,198 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (6,926) | (2,016) | (4,471) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (4,166) | 744 | (1,711) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 22871 ENDED 05/31/89** | 1,498,777 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 0 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 0 |
| 42 | **12/31/85 BALANCE** | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 0 |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | 0 |
| 7 | 1987 Additions | 0 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 0 |
| 11 | **12/31/87 BALANCE** | 0 |
| 12 | 1988 Additions | 0 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 0 |
| 16 | **5/31/89 BALANCE** | 1,498,777 |
| 17 | 1989 Additions | 21,237 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 21,237 |
| 21 | **12/31/89 BALANCE** | 1,520,014 |
| 22 | 1990 Additions (A/C 101) | (3,964) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | (3,964) |
| 27 | **12/31/90 BALANCE** | 1,516,050 |
| 28 | 1990 General Plant Reallocation Adjustments * | (85,121) |
| 29 | **12/31/90 ADJUSTED BALANCE** | 1,430,928 |
| 30 | 1991 Additions (A/C 101) | 21,840 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | 0 |
| 34 | 1991 Net Additions | 21,841 |
| 35 | **12/31/91 BALANCE** | 1,452,769 |

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991.

**Beginning, End of Year, and Average Balances**

Company: SSU / Duval / Woodmere

Docket 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 | 7,623 | (7,623) | 0 | (0) | (7,623) | 0 | 0 | 3,811 | (3,811) | (0) |
| 3 | 302.1 Franchises | 2,587 | 0 | 0 | 2,587 | 0 | 0 | 2,587 | 2,587 | 0 | 2,587 |
| 4 | 339.1 Other Plant & Misc. | 2,857 | 0 | 0 | 2,857 | 0 | 0 | 2,857 | 2,857 | 0 | 2,857 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 39,264 | 0 | 0 | 39,264 | 0 | 0 | 39,264 | 39,264 | 0 | 39,264 |
| 7 | 304.2 Structures & Improvements | 14,339 | 0 | 0 | 14,339 | 0 | 0 | 14,339 | 14,339 | 0 | 14,339 |
| 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 | 76,029 | 0 | 0 | 76,029 | 0 | 0 | 76,029 | 76,029 | 0 | 76,029 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 36,286 | 0 | 0 | 36,286 | 0 | 0 | 36,286 | 36,286 | 0 | 36,286 |
| 13 | 310.2 Power Generation Eq. | 1,299 | 0 | 0 | 1,299 | 0 | 0 | 1,299 | 1,299 | 0 | 1,299 |
| 14 | 311.2 Pumping Equipment | 67,824 | 2,446 | 0 | 70,270 | 0 | 0 | 70,270 | 69,047 | 0 | 69,047 |
| 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 | 13 | 0 | 0 | 13 | 0 | 0 | 13 | 13 | 0 | 13 |
| 18 | 304.3 Structures & Improvements | 68,073 | 0 | 0 | 68,073 | 0 | 0 | 68,073 | 68,073 | 0 | 68,073 |
| 19 | 320.3 Water Treatment Eq. | 237,121 | 340 | 0 | 237,461 | 0 | 0 | 237,461 | 237,291 | 0 | 237,291 |
| 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 | 16 | 0 | 0 | 16 | 0 | 0 | 16 | 16 | 0 | 16 |
| 23 | 304.4 Structures & Improvements | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| 24 | 330.4 Distr. Reservoirs | 112,918 | 0 | 0 | 112,918 | 0 | 0 | 112,918 | 112,918 | 0 | 112,918 |
| 25 | 331.4 Transm. & Distribution | 550,287 | 202 | 0 | 550,489 | 0 | 0 | 550,489 | 550,388 | 0 | 550,388 |
| 26 | 333.4 Services | 8,873 | 232 | 0 | 9,105 | 0 | 0 | 9,105 | 8,989 | 0 | 8,989 |
| 27 | 334.4 Meters & Meter Insallation | 88,953 | 17,370 | 0 | 106,323 | 0 | 0 | 106,323 | 97,638 | 0 | 97,638 |
| 28 | 335.4 Hydrants | 5,306 | 242 | 0 | 5,548 | 0 | 0 | 5,548 | 5,427 | 0 | 5,427 |
| 29 | 339.4 Other Plant & Misc. | 2,849 | 0 | 0 | 2,849 | 0 | 0 | 2,849 | 2,849 | 0 | 2,849 |
| 30 | **GENERAL PLANT** | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 5,748 | (192) | 0 | 5,556 | 0 | 0 | 5,556 | 5,652 | 0 | 5,652 |
| 32 | 304.5 Structures & Improvements | 27,722 | 685 | 0 | 28,408 | 0 | 0 | 28,408 | 28,065 | 0 | 28,065 |
| 33 | 340.5 Office Furniture & Equipme | 14,284 | 232 | 0 | 14,515 | 0 | 0 | 14,515 | 14,400 | 0 | 14,400 |
| 34 | 340.51 Computer Equipment | 18,830 | 6,834 | 0 | 25,664 | 0 | 0 | 25,664 | 22,247 | 0 | 22,247 |
| 35 | 341.5 Transportation Equipment | 18,414 | 1,421 | 0 | 19,834 | 0 | 0 | 19,834 | 19,124 | 0 | 19,124 |
| 36 | 342.5 Stores Equipment | 139 | 35 | 0 | 174 | 0 | 0 | 174 | 156 | 0 | 156 |
| 37 | 343.5 Tools, Shop & Garage | 7,314 | (136) | 0 | 7,179 | 0 | 0 | 7,179 | 7,247 | 0 | 7,247 |
| 38 | 344.5 Laboratory Equipment | 1,551 | 109 | 0 | 1,659 | 0 | 0 | 1,659 | 1,605 | 0 | 1,605 |
| 39 | 345.5 Power Operated Equipment | 9,872 | (850) | 0 | 9,022 | 0 | 0 | 9,022 | 9,447 | 0 | 9,447 |
| 40 | 346.5 Communication Equipment | 2,868 | 226 | 0 | 3,094 | 0 | 0 | 3,094 | 2,981 | 0 | 2,981 |
| 41 | 347.5 Miscellaneous Equipment | 895 | 230 | 0 | 1,125 | 0 | 0 | 1,125 | 1,010 | 0 | 1,010 |
| 42 | 348.5 Other Tangible Plant | 770 | 39 | 0 | 809 | 0 | 0 | 809 | 790 | 0 | 790 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 13,067 | (7,623) | 0 | 5,444 | (7,623) | 0 | 5,444 | 9,255 | (3,811) | 5,444 |
| 45 | **SUPPLY & PUMPING** | 235,041 | 2,446 | 0 | 237,487 | 0 | 0 | 237,487 | 236,264 | 0 | 236,264 |
| 46 | **WATER TREATMENT PLANT** | 305,207 | 340 | 0 | 305,547 | 0 | 0 | 305,547 | 305,377 | 0 | 305,377 |
| 47 | **TRANSM. & DISTRIBUTION** | 769,207 | 18,046 | 0 | 787,253 | 0 | 0 | 787,253 | 778,230 | 0 | 778,230 |
| 48 | **GENERAL PLANT** | 108,407 | 8,632 | 0 | 117,039 | 0 | 0 | 117,039 | 112,723 | 0 | 112,723 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 1,430,928 | 21,840 | 0 | 1,452,769 | (7,623) | 0 | 1,452,769 | 1,441,849 | (3,811) | 1,438,038 |
| 51 | **LAND & LAND RIGHTS** | 45,041 | (192) | 0 | 44,849 | 0 | 0 | 44,849 | 44,945 | 0 | 44,945 |
| 52 | **TOTAL PIS LESS LAND** | 1,385,888 | 22,032 | 0 | 1,407,920 | (7,623) | 0 | 1,407,920 | 1,396,904 | (3,811) | 1,393,093 |

*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 / Duval / Woodmere**

Docket 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 | 2,587 | 0 | 0 | 2,587 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | 2,857 | 0 | 0 | 2,857 | 0% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 39,264 | 0 | 0 | 39,264 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 14,339 | 0 | 0 | 14,339 | 38% | 5,449 |
| 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 | 76,029 | 0 | 0 | 76,029 | 38% | 28,891 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | 36,286 | 0 | 0 | 36,286 | 38% | 13,789 |
| 13 | 310.2 Power Generation Eq. | 1,299 | 0 | 0 | 1,299 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 69,047 | 0 | 0 | 69,047 | 38% | 26,238 |
| 15 | 339.2 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 13 | 0 | 0 | 13 | 0% | 0 |
| 18 | 304.3 Structures & Improvements | 68,073 | 0 | 0 | 68,073 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 237,291 | 0 | 0 | 237,291 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 16 | 0 | 0 | 16 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | 5 | 5 | 0 | (0) | 0% | 0 |
| 24 | 330.4 Distr. Reservoirs | 112,918 | 0 | 0 | 112,918 | 8% | 9,033 |
| 25 | 331.4 Transm. & Distribution | 550,388 | 560,874 | 0 | (10,486) | 0% | 0 |
| 26 | 333.4 Services | 8,989 | 0 | 0 | 8,989 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 97,638 | 0 | 0 | 97,638 | 0% | 0 |
| 28 | 335.4 Hydrants | 5,427 | 5,530 | 0 | (103) | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 2,849 | 2,903 | 0 | (54) | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 5,652 | 0 | 0 | 5,652 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 28,065 | 0 | 0 | 28,065 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 14,400 | 0 | 0 | 14,400 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 22,247 | 0 | 0 | 22,247 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 19,124 | 0 | 0 | 19,124 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 156 | 0 | 0 | 156 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 7,247 | 0 | 0 | 7,247 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 1,605 | 0 | 0 | 1,605 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 9,447 | 0 | 0 | 9,447 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 2,981 | 0 | 0 | 2,981 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 1,010 | 0 | 0 | 1,010 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 790 | 0 | 0 | 790 | 0% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 5,444 | 0 | 0 | 5,444 | | 0 |
| 45 | **SUPPLY & PUMPING** | 236,264 | 0 | 0 | 236,264 | | 74,366 |
| 46 | **WATER TREATMENT PLANT** | 305,377 | 0 | 0 | 305,377 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 778,230 | 569,313 | 0 | 208,917 | | 9,033 |
| 48 | **GENERAL PLANT** | 112,723 | 0 | 0 | 112,723 | | 0 |
| 49 | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 1,438,038 | 569,313 | 0 | 868,725 | | 83,400 |
| 51 | **LAND & LAND RIGHTS** | 44,945 | 0 | 0 | 44,945 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | 1,393,093 | 569,313 | 0 | 823,780 | | 83,400 |
| 53 | | | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | 9.60% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Duval / Woodmere
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 | 83,400 | 0 | 83,400 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (31,021) | 0 | (31,021) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 52,379 | 0 | 52,379 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 22871 ENDED 05/31/89** | 526,092 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions (Dep. Expense) | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 0 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 0 |
| 42 | **12/31/85 BALANCE** | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 0 |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | 0 |
| 7 | 1987 Additions | 0 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 0 |
| 11 | **12/31/87 BALANCE** | 0 |
| 12 | 1988 Additions | 0 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 0 |
| 16 | **5/31/89 BALANCE** | 526,092 |
| 17 | 1989 Additions | 23,824 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 23,824 |
| 21 | **12/31/89 BALANCE** | 549,916 |
| 22 | 1990 Additions | 53,429 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 53,429 |
| 26 | **12/31/90 BALANCE** | 603,345 |
| 27 | 1990 General Plant Reallocation Adjustments * | (46,003) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 557,342 |
| 29 | 1991 Additions | 52,100 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 1,455 |
| 32 | 1991 Net Additions | 53,555 |
| 33 | **12/31/91 BALANCE** | 610,897 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Duval / Woodmere
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED DEPRECIATION | | | | | | AVERAGE 1991 ACCUM. DEPR. | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions * | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| 1 **INTANGIBLE PLANT** | | | | | | | | | |
| 2 301.1 Organization | 1,259 | (0) | 1,259 | (1,259) | (1,259) | 0 | 1,259 | (1,259) | 0 |
| 3 302.1 Franchises | 429 | 65 | 493 | 0 | 0 | 493 | 461 | 0 | 461 |
| 4 339.1 Other Plant & Misc. | 147 | 114 | 262 | 0 | 0 | 262 | 204 | 0 | 204 |
| 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 | 602 | 435 | 1,036 | 0 | 0 | 1,036 | 819 | 0 | 819 |
| 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 | 37,569 | 2,534 | 40,104 | 0 | 0 | 40,104 | 38,836 | 0 | 38,836 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 309.2 Supply Mains | 7,537 | 1,037 | 8,574 | 0 | 0 | 8,574 | 8,056 | 0 | 8,056 |
| 13 310.2 Power Generation Eq. | 120 | 65 | 185 | 0 | 0 | 185 | 152 | 0 | 152 |
| 14 311.2 Pumping Equipment | 18,648 | 3,452 | 22,101 | 0 | 0 | 22,101 | 20,374 | 0 | 20,374 |
| 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 | 43,412 | 2,063 | 45,475 | 0 | 0 | 45,475 | 44,443 | 0 | 44,443 |
| 19 320.3 Water Treatment Eq. | 156,628 | 10,786 | 167,414 | 0 | 0 | 167,414 | 162,021 | 0 | 162,021 |
| 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 | 62,826 | 3,052 | 65,878 | 0 | 0 | 65,878 | 64,352 | 0 | 64,352 |
| 25 331.4 Transm. & Distribution | 158,518 | 12,800 | 171,318 | 0 | 0 | 171,318 | 164,918 | 0 | 164,918 |
| 26 333.4 Services | 1,125 | 225 | 1,350 | 0 | 0 | 1,350 | 1,237 | 0 | 1,237 |
| 27 334.4 Meters & Meter Installation | 31,742 | 4,882 | 36,624 | 0 | 0 | 36,624 | 34,183 | 0 | 34,183 |
| 28 335.4 Hydrants | 493 | 121 | 614 | 0 | 0 | 614 | 553 | 0 | 553 |
| 29 339.4 Other Plant & Misc. | 835 | 114 | 949 | 0 | 0 | 949 | 892 | 0 | 892 |
| 30 **GENERAL PLANT** | | | | | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 304.5 Structures & Improvements | 3,665 | 702 | 4,366 | 0 | 0 | 4,366 | 4,016 | 0 | 4,016 |
| 33 340.5 Office Furniture & Equipment | 4,609 | 960 | 5,568 | 0 | 0 | 5,568 | 5,088 | 0 | 5,088 |
| 34 340.51 Computer Equipment | 2,364 | 3,708 | 6,072 | 0 | 2,714 | 8,786 | 4,218 | 1,357 | 5,575 |
| 35 341.5 Transportation Equipment | 11,648 | 3,187 | 14,836 | 0 | 0 | 14,836 | 13,242 | 0 | 13,242 |
| 36 342.5 Stores Equipment | 43 | 9 | 52 | 0 | 0 | 52 | 47 | 0 | 47 |
| 37 343.5 Tools, Shop & Garage | 3,307 | 453 | 3,759 | 0 | 0 | 3,759 | 3,533 | 0 | 3,533 |
| 38 344.5 Laboratory Equipment | 693 | 107 | 800 | 0 | 0 | 800 | 747 | 0 | 747 |
| 39 345.5 Power Operated Equipment | 7,547 | 787 | 8,335 | 0 | 0 | 8,335 | 7,941 | 0 | 7,941 |
| 40 346.5 Communication Equipment | 1,104 | 298 | 1,402 | 0 | 0 | 1,402 | 1,253 | 0 | 1,253 |
| 41 347.5 Miscellaneous Equipment | 158 | 67 | 225 | 0 | 0 | 225 | 191 | 0 | 191 |
| 42 348.5 Other Tangible Plant | 314 | 79 | 393 | 0 | 0 | 393 | 353 | 0 | 353 |
| 43 | | | | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,835 | 179 | 2,014 | (1,259) | (1,259) | 755 | 1,925 | (1,259) | 665 |
| 45 **SUPPLY & PUMPING** | 64,476 | 7,523 | 71,999 | 0 | 0 | 71,999 | 68,238 | 0 | 68,238 |
| 46 **WATER TREATMENT PLANT** | 200,040 | 12,849 | 212,889 | 0 | 0 | 212,889 | 206,464 | 0 | 206,464 |
| 47 **TRANSM. & DISTRIBUTION** | 255,540 | 21,193 | 276,732 | 0 | 0 | 276,732 | 266,136 | 0 | 266,136 |
| 48 **GENERAL PLANT** | 35,451 | 10,357 | 45,808 | 0 | 2,714 | 48,522 | 40,629 | 1,357 | 41,986 |
| 49 | | | | | | | | | |
| 50 **TOTAL WATER ACCUM. DEP.** | 557,342 | 52,100 | 609,442 | (1,259) | 1,455 | 610,897 | 583,392 | 98 | 583,490 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Duval / Woodmere**

Docket 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 | 461 | 0 | 461 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 204 | 0 | 204 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 819 | 0 | 819 | 38% | 311 |
| 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 | 38,836 | 0 | 38,836 | 38% | 14,758 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 8,056 | 0 | 8,056 | 38% | 3,061 |
| 13 310.2 Power Generation Eq. | 152 | 0 | 152 | 0% | 0 |
| 14 311.2 Pumping Equipment | 20,374 | 0 | 20,374 | 38% | 7,742 |
| 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 | 44,443 | 0 | 44,443 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 162,021 | 0 | 162,021 | 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 | 64,352 | 0 | 64,352 | 8% | 5,148 |
| 25 331.4 Transm. & Distribution | 164,918 | 160,303 | 4,615 | 0% | 0 |
| 26 333.4 Services | 1,237 | 0 | 1,237 | 0% | 0 |
| 27 334.4 Meters & Meter Installation | 34,183 | 0 | 34,183 | 0% | 0 |
| 28 335.4 Hydrants | 553 | 1,581 | (1,027) | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 892 | 830 | 62 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 4,016 | 0 | 4,016 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 5,088 | 0 | 5,088 | 0% | 0 |
| 34 340.51 Computer Equipment | 5,575 | 0 | 5,575 | 0% | 0 |
| 35 341.5 Transportation Equipment | 13,242 | 0 | 13,242 | 0% | 0 |
| 36 342.5 Stores Equipment | 47 | 0 | 47 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 3,533 | 0 | 3,533 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 747 | 0 | 747 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 7,941 | 0 | 7,941 | 0% | 0 |
| 40 346.5 Communication Equipment | 1,253 | 0 | 1,253 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 191 | 0 | 191 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 353 | 0 | 353 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 665 | 0 | 665 | | 0 |
| 45 **SUPPLY & PUMPING** | 68,238 | 0 | 68,238 | | 25,872 |
| 46 **WATER TREATMENT PLANT** | 206,464 | 0 | 206,464 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 266,136 | 162,715 | 103,421 | | 5,148 |
| 48 **GENERAL PLANT** | 41,986 | 0 | 41,986 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 583,490 | 162,715 | 420,775 | | 31,021 |
| 51 Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) = | | | | 7.37% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 22871 ENDED 05/31/89** | 623,413 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 0 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 0 |
| 42 | **12/31/85 BALANCE** | 0 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **0** |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | **0** |
| 7 | 1987 Additions | 0 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 0 |
| 11 | **12/31/87 BALANCE** | **0** |
| 12 | 1988 Additions | 0 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 0 |
| 16 | **5/31/89 BALANCE** | **623,413** |
| 17 | 1989 Additions | 225 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 225 |
| 21 | **12/31/89 BALANCE** | **623,638** |
| 22 | 1990 Additions | 550 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 550 |
| 26 | **12/31/90 BALANCE** | **624,188** |
| 27 | 1991 Additions | 1,175 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 1,175 |
| 31 | **12/31/91 BALANCE** | **625,363** |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
**Beginning, End of Year, and Average Balances**

Company: SSU / Duval / Woodmere
Docket 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 | 54,250 | 0 | 54,250 | 0 | 0 | 54,250 | 54,250 | 0 | 54,250 |
| 3 Meter Installation Fees | 625 | 1,175 | 1,800 | 0 | 0 | 1,800 | 1,213 | 0 | 1,213 |
| 4 Contributed Lines | 569,313 | 0 | 569,313 | 0 | 0 | 569,313 | 569,313 | 0 | 569,313 |
| 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 | 624,188 | 1,175 | 625,363 | 0 | 0 | 625,363 | 624,776 | 0 | 624,776 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**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 22871 ENDED 05/31/89** | 149,087 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **12/31/84 BALANCE** | 0 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 0 |
| 42 | **12/31/85 BALANCE** | 0 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | 0 |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | 0 |
| 7 | 1987 Additions | 0 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 0 |
| 11 | **12/31/87 BALANCE** | 0 |
| 12 | 1988 Additions | 0 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 0 |
| 16 | **5/31/89 BALANCE** | 149,087 |
| 17 | 1989 Additions | 7,274 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 7,274 |
| 21 | **12/31/89 BALANCE** | 156,361 |
| 22 | 1990 Additions | 14,566 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 14,566 |
| 26 | **12/31/90 BALANCE** | 170,927 |
| 27 | 1991 Additions | 14,609 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 14,609 |
| 31 | **12/31/91 BALANCE** | 185,536 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Duval / Woodmere

Docket 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 | 14,836 | 1,266 | 16,101 | 0 | 0 | 16,101 | 15,469 | 0 | 15,469 |
| 3 Meter Installation Fees | 18 | 61 | 78 | 0 | 0 | 78 | 48 | 0 | 48 |
| 4 Contributed Lines | 156,074 | 13,283 | 169,357 | 0 | 0 | 169,357 | 162,715 | 0 | 162,715 |
| 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 | 170,927 | 14,609 | 185,536 | 0 | 0 | 185,536 | 178,232 | 0 | 178,232 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

---

**A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.**

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Duval / Woodmere**

**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 / Duval / Woodmere**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Explanation: Provide the ending and average of Advances For Construction, for the test year if a projected year is employed, provide breakdown for base year and intermediate year also.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1991 ADVANCES FOR CONSTRUCTION | | | | | AVERAGE 1991 ADV. FOR CONSTRU. | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | Utility Adjustments | Adjusted Balance 12/31/91 | Per Book | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | |

## SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Duval / Woodmere
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 | 146,872 | (4,497) | 142,375 | 146,872 | 17,583 | 164,455 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | **TOTAL WORKING CAPITAL ALLOWANCE** | 18,359 | (562) | 17,797 | 18,359 | 2,198 | 20,557 | |

## 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 | 368,554 |
| 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)

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historic or intermediate years, if not already shown.

FPSC

Schedule: A-19 (W), (S)
Page 1 of 1
Preparer: Richard Ausman

| Line No. | (1) EQUITY CAPITAL & LIABILITIES | (2) Test Year Ended 12/31/91 | (3) Test Year Ended 12/31/90 |
|---|---|---|---|
| 1 | Common Stock Issued | 107,800 | 107,800 |
| 2 | Additional Paid In Capital | 59,254,113 | 54,754,113 |
| 3 | Retained Earnings | 5,777,628 | 4,485,949 |
| 4 | | | |
| 5 | **TOTAL EQUITY CAPITAL** | **65,139,541** | **59,347,862** |
| 6 | | | |
| 7 | Long Term Debt | 39,175,000 | 41,775,000 |
| 8 | Long Term Notes Payable - Related Parties | 27,471,579 | 24,848,645 |
| 9 | | | |
| 10 | **TOTAL LONG TERM DEBT** | **66,646,579** | **66,623,645** |
| 11 | | | |
| 12 | *Long Term Debt* Due Within One Year | 4,613,067 | 5,556,788 |
| 13 | Accounts Payable | 7,073,103 | 5,721,701 |
| 14 | Accounts Payable - Related Party | 755,118 | 164,187 |
| 15 | Notes Payable | 3,821 | 22,316 |
| 16 | Customer Deposits | 1,646,825 | 1,966,579 |
| 17 | Taxes Other Than Income Taxes | 3,553,664 | 3,519,823 |
| 18 | Accrued Developer Refunds | 633,391 | 633,391 |
| 19 | Accrued Customer Refunds | 1,605,509 | 1,784,307 |
| 20 | Income Taxes Payable | 367,128 | 0 |
| 21 | Other Current Liabilities | 1,457,878 | 1,305,451 |
| 22 | | | |
| 23 | **TOTAL CURRENT LIABILITIES** | **21,709,504** | **20,674,543** |
| 24 | | | |
| 25 | Deferred Income Taxes | 6,993,525 | 6,180,034 |
| 26 | Deferred Investment Tax Credit | 1,542,156 | 613,898 |
| 27 | Contributions In Aid Of Contribution | 80,319,460 | 80,298,631 |
| 28 | Advances For Construction | 1,092,297 | 624,953 |
| 29 | Loans From Related Parties | 461,507 | 0 |
| 30 | Other | 1,612,699 | 1,491,387 |
| 31 | | | |
| 32 | **TOTAL DEFERRED CREDITS** | **92,021,644** | **89,208,903** |
| 33 | | | |
| 34 | **TOTAL EQUITY CAPITAL & LIABILITIES** | **245,517,268** | **235,854,953** |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1991

**Accumulated Amortization of Acquisition and Non-Used & Useful Acquisition Adjustments Calculation**

**Company: SSU / Duval / Woodmere**

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 - % | 9.60% | 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 - % | 7.37% | 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

---

# Woodmere - 888

## Duval County (SSU)

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Duval / Woodmere
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 | 208,682 | (2,495) | 206,187 | 71,113 | 277,300 | 34.49% | B-4, B-3 (W) |
| 3 Other Revenues | 3,525 | (10) | 3,515 | 0 | 3,515 | | B-4 (W) |
| 4 TOTAL OPERATING REVENUES | 212,207 | (2,505) | 209,702 | 71,113 | 280,815 | | B-4, B-3 (W) |
| OPERATING EXPENSES: | | | | | | | |
| 5 Operation & Maintenance | 146,872 | 17,583 | 164,455 | 0 | 164,455 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 34,413 | 0 | 34,413 | 0 | 34,413 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 25,654 | 4,467 | 30,142 | 3,200 | 33,342 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (9,827) | (9,211) | (19,037) | 25,556 | 6,518 | | B-16, B-3 (W) |
| 10 TOTAL OPERATING EXPENSES | 197,113 | 12,860 | 209,973 | 28,756 | 238,729 | | |
| 11 NET OPERATING INCOME: | 15,094 | (15,365) | (271) | 42,357 | 42,086 | | |
| 12 RATE BASE | 365,465 | | 363,754 | | 363,754 | | A-1 (W) |
| 13 RATE OF RETURN | 4.13% | | -0.07% | | 11.57% | | D-1 (W) |

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Duval / Woodmere
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 | 208,682 | (2,495) | 206,187 | 47,851 | 254,038 | 23.21% | B-4, B-3 (W) |
| 3 Other Revenues | 3,525 | 0 | 3,525 | 0 | 3,525 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 212,207 | (2,495) | 209,712 | 47,851 | 257,563 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 146,872 | (4,497) | 142,375 | 0 | 142,375 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 34,413 | 0 | 34,413 | 0 | 34,413 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 25,654 | 4,488 | 30,142 | 2,153 | 32,295 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (9,827) | (838) | (10,665) | 17,196 | 6,531 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 197,113 | (847) | 196,266 | 19,349 | 215,615 | | |
| 11 **NET OPERATING INCOME:** | 15,094 | (1,648) | 13,446 | 28,501 | 41,948 | | |
| 12 **RATE BASE** | 365,465 | | 360,994 | | 360,994 | | A-1 (W) |
| 13 **RATE OF RETURN** | 4.13% | | 3.72% | | 11.62% | | D-1 (W) |

## SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Duval / Woodmere
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 | 360,994 | | 363,754 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 41,948 | | 42,086 | | - | - |
| 6 | Adjusted Income under Present Rates | 13,446 | | (271) | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 28,501 | | 42,357 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 45,697 | | 67,913 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 47,851 | | 71,113 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 45,697 | | 67,913 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 17,196 | | 25,556 | | - | B-1 (W) |
| 16 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 2,153 | | 3,200 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 28,501 | | 42,357 | | | B-1 (W) |

Notes:
(A) For interim period, the Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below Calculation of Rate of Return for Interim 1991
(C) Composite Income Tax Rate = State tax 5.5%; Federal tax rate 34.00%; Effective Rate = .34 (1-.055) + .055 = .3763

**1991 INTERIM RATE OF RETURN CALCULATION:**

| Line No. | (1) Class of Captial | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 20 | Long-Term Debt | 52.00% | 11.16% | 5.80% |
| 21 | Customer Deposits | 1.05% | 7.67% | 0.08% |
| 22 | Deferred ITC | 1.78% | 11.61% | 0.21% |
| 23 | Preferred Stock | 2.46% | 0.00% | 0.00% |
| 24 | Total Equity | 45.12% | 12.95% | 5.84% |
| 25 | Adjustment for Gas | -2.41% | 12.95% | -0.31% |
| 26 | TOTAL | 100.00% | | 11.62% |

## SCHEDULE OF ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1991

**Company: SSU / Duval / Woodmere**

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. | (2,495) | (2,505) | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | (2,495) | (2,505) | |
| 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. | (4,497) | (4,497) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 4,718 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 1,004 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 1,795 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (140) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 4,964 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 9,739 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (4,497) | 17,583 | |
| 25 | **C. DEPRECIATION NET OF CIAC AMORT:** | | | |
| 26 | 1. | | | B-13 (W) |
| 27 | | | | |
| 28 | 2. | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | 0 | 0 | |
| 32 | **D. AMORTIZATION:** | | | |
| 33 | 1. | | | B-18 (W) |
| 34 | | | | |
| 35 | 2. | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **E. TAXES OTHER THAN INCOME:** | | | |
| 40 | 1. Calculate RAF impact due to difference between booked and annualized revenues. | (112) | (113) | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 4,600 | 4,600 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 4,488 | 4,487 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (838) | (9,211) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | (838) | (9,211) | |
| 53 | | | | |
| 54 | | | | |
| 55 | TOTAL WATER PRESENT INCOME ADJUSTMENTS: | (1,648) | (15,365) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Duval / Woodmere
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year *under present rates*. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

| Line No. | Account No. and Description | (1) | (2) 1991 REVENUES (PRESENT) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|---|
| 1 | **WATER SALES:** | | | | |
| 2 | 460 Unmetered Water Revenue | | 0 | 0 | |
| 3 | 461.1 Metered - Residential | | 146,951 | 0 | |
| 4 | 461.2 Metered - Commercial | | 29,047 | 0 | |
| 5 | 461.3 Metered - Industrial | | 0 | 0 | |
| 6 | 461.4 Metered - Pubic Authorities | | 0 | 0 | |
| 7 | 461.5 Metered - Multi-Family | | 32,226 | 0 | |
| 8 | **SUBTOTAL WATER SALES** | | 208,224 | (2,037) | 206,187 |
| 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 | | 458 | 0 | |
| 16 | **SUBTOTAL OTHER WATER SALES** | | 458 | (458) | 0 |
| 17 | **TOTAL WATER SALES** | | 208,682 | (2,495) | 206,187 |
| 18 | **OTHER WATER REVENUES:** | | | | |
| 19 | 470 Forfeited Discounts | | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | | 3,525 | 0 | |
| 21 | 472 Rents from Water Property | | 0 | 0 | |
| 22 | 473 *Interdepartmental Rents* | | 0 | 0 | |
| 23 | 474 Other Water Revenues | | 0 | 0 | |
| 24 | **TOTAL OTHER WATER REVENUES** | | 3,525 | (10) | 3,515 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | | 212,207 | (2,495) | 209,712 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | | 212,207 | (2,505) | 209,702 |

Note: Adjustment relates to Annualized Revenues and can not be broken out by class. An explanation of Adjustments is provided in the "E" Schedules.

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Duval / Woodmere

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 | 53,304 | 4,016 | 57,321 | 23,104 | 1,155 | 24,259 | 7,570 | 1,180 | 8,750 | 22,631 | 1,682 | 24,312 |
| 2 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 | Employee Pensions & Benefits | 16,414 | 4,112 | 20,526 | 6,049 | (1,490) | 4,559 | 2,169 | (608) | 1,561 | 8,195 | 6,211 | 14,406 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 | Purchased Power | 26,755 | 38 | 26,793 | 26,366 | 0 | 26,366 | 0 | 33 | 33 | 389 | 5 | 394 |
| 6 | 616 | Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 | Chemicals | 3,541 | 129 | 3,669 | 3,541 | 129 | 3,669 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 | Materials and Supplies | 23,357 | 1,009 | 24,366 | 21,412 | 777 | 22,189 | 73 | 125 | 198 | 1,872 | 107 | 1,980 |
| 9 | 631 | Contractual Services - Engr. | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 |
| 10 | 632 | Contractual Services - Acct. | 1,820 | 77 | 1,896 | 0 | 0 | 0 | 0 | 0 | 0 | 1,820 | 77 | 1,896 |
| 11 | 633 | Contractual Services - Legal | 740 | 45 | 785 | 0 | 0 | 0 | 0 | 0 | 0 | 740 | 45 | 785 |
| 12 | 634 | Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 | Contractual Services - Other | 3,079 | 140 | 3,219 | 2,195 | 80 | 2,275 | 0 | 0 | 0 | 883 | 60 | 944 |
| 14 | 641 | Rental of Building/Real Prop. | 353 | 175 | 528 | 0 | 0 | 0 | 0 | 0 | 0 | 353 | 175 | 528 |
| 15 | 642 | Rental of Equipment | 35 | 2 | 37 | 22 | 1 | 23 | 0 | 0 | 0 | 13 | 1 | 14 |
| 16 | 650 | Transportation Expense | 2,732 | 153 | 2,885 | 2,711 | 98 | 2,809 | 12 | 49 | 60 | 9 | 6 | 16 |
| 17 | 656 | Insurance - Vehicle | 1,073 | 182 | 1,255 | 0 | 0 | 0 | 0 | 0 | 0 | 1,073 | 182 | 1,255 |
| 18 | 657 | Insurance - General Liability | 1,249 | 138 | 1,387 | 0 | 0 | 0 | 0 | 0 | 0 | 1,249 | 138 | 1,387 |
| 19 | 658 | Insurance - Workman's Comp. | 24 | 1,841 | 1,865 | 0 | 804 | 804 | 0 | 270 | 270 | 24 | 766 | 790 |
| 20 | 659 | Insurance - Other | 731 | 30 | 762 | 0 | 0 | 0 | 0 | 0 | 0 | 731 | 30 | 762 |
| 21 | 660 | Advertising Expense | 77 | 6 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 77 | 6 | 83 |
| 22 | 666 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 4,718 | 4,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,718 | 4,718 |
| 23 | 667 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 | Bad Debt Expense | 1,961 | 127 | 2,088 | 0 | 0 | 0 | 1,961 | 127 | 2,088 | 0 | 0 | 0 |
| 25 | 675 | Miscellaneous Expenses | 9,625 | 644 | 10,269 | (0) | (0) | (0) | 14 | 46 | 60 | 9,611 | 598 | 10,209 |
| 26 | | TOTAL WATER O&M EXPENSES | 146,872 | 17,583 | 164,455 | 85,398 | 1,554 | 86,952 | 11,799 | 1,221 | 13,020 | 49,675 | 14,808 | 64,483 |
| 27 | | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 | Salaries & Wages - Employees | 53,304 | 4,016 | 57,321 | 23,104 | 1,155 | 24,259 | 7,570 | 1,180 | 8,750 | 22,631 | 1,682 | 24,312 |
| 29 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 | Employee Pensions & Benefits | 16,414 | 4,112 | 20,526 | 6,049 | (1,490) | 4,559 | 2,169 | (608) | 1,561 | 8,195 | 6,211 | 14,406 |
| 31 | | TOTAL WATER LABOR COSTS | 69,718 | 8,129 | 77,846 | 29,152 | (335) | 28,817 | 9,740 | 571 | 10,311 | 30,826 | 7,892 | 38,718 |

0746

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Duval / Woodmere

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 | 53,304 | 0 | 53,304 | 23,104 | 0 | 23,104 | 7,570 | 0 | 7,570 | 22,631 | 0 | 22,631 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 16,414 | (6,264) | 10,149 | 6,049 | (1,650) | 4,399 | 2,169 | (728) | 1,441 | 8,195 | (3,886) | 4,309 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 26,755 | 0 | 26,755 | 26,366 | 0 | 26,366 | 0 | 0 | 0 | 389 | 0 | 389 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 3,541 | 0 | 3,541 | 3,541 | 0 | 3,541 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 23,357 | 0 | 23,357 | 21,412 | 0 | 21,412 | 73 | 0 | 73 | 1,872 | 0 | 1,872 |
| 9 | 631 Contractual Services - Engr. | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 |
| 10 | 632 Contractual Services - Acct. | 1,820 | 0 | 1,820 | 0 | 0 | 0 | 0 | 0 | 0 | 1,820 | 0 | 1,820 |
| 11 | 633 Contractual Services - Legal | 740 | 0 | 740 | 0 | 0 | 0 | 0 | 0 | 0 | 740 | 0 | 740 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 3,079 | 0 | 3,079 | 2,195 | 0 | 2,195 | 0 | 0 | 0 | 883 | 0 | 883 |
| 14 | 641 Rental of Building/Real Prop. | 353 | 0 | 353 | 0 | 0 | 0 | 0 | 0 | 0 | 353 | 0 | 353 |
| 15 | 642 Rental of Equipment | 35 | 0 | 35 | 22 | 0 | 22 | 0 | 0 | 0 | 13 | 0 | 13 |
| 16 | 650 Transportation Expense | 2,732 | 0 | 2,732 | 2,711 | 0 | 2,711 | 12 | 0 | 12 | 9 | 0 | 9 |
| 17 | 656 Insurance - Vehicle | 1,073 | 0 | 1,073 | 0 | 0 | 0 | 0 | 0 | 0 | 1,073 | 0 | 1,073 |
| 18 | 657 Insurance - General Liability | 1,249 | 0 | 1,249 | 0 | 0 | 0 | 0 | 0 | 0 | 1,249 | 0 | 1,249 |
| 19 | 658 Insurance - Workman's Comp. | 24 | 1,767 | 1,791 | 0 | 776 | 776 | 0 | 254 | 254 | 24 | 737 | 760 |
| 20 | 659 Insurance - Other | 731 | 0 | 731 | 0 | 0 | 0 | 0 | 0 | 0 | 731 | 0 | 731 |
| 21 | 660 Advertising Expense | 77 | 0 | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 77 | 0 | 77 |
| 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 | 1,961 | 0 | 1,961 | 0 | 0 | 0 | 1,961 | 0 | 1,961 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 9,625 | 0 | 9,625 | (0) | 0 | (0) | 14 | 0 | 14 | 9,611 | 0 | 9,611 |
| 26 | TOTAL WATER O&M EXPENSES | 146,872 | (4,497) | 142,375 | 85,398 | (874) | 84,525 | 11,799 | (474) | 11,326 | 49,675 | (3,150) | 46,525 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 53,304 | 0 | 53,304 | 23,104 | 0 | 23,104 | 7,570 | 0 | 7,570 | 22,631 | 0 | 22,631 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 16,414 | (6,264) | 10,149 | 6,049 | (1,650) | 4,399 | 2,169 | (728) | 1,441 | 8,195 | (3,886) | 4,309 |
| 31 | TOTAL WATER LABOR COSTS | 69,718 | (6,264) | 63,453 | 29,152 | (1,650) | 27,502 | 9,740 | (728) | 9,011 | 30,826 | (3,886) | 26,939 |

0747

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Duval / Woodmere
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 TOTAL O & M Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [9] | [10] | [11] | [12] | [13] | [14] | [15] | [16] | [17] | [18] |
| 1 | 601.1-8 Salaries & Wages - Employees | 3,338 | 3,624 | 4,773 | 4,294 | 4,680 | 3,574 | 4,027 | 3,867 | 4,367 | 5,176 | 4,809 | 6,775 | 53,304 | 0 | 53,304 | 4,016 | 57,321 |
| 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 | 1,193 | 1,202 | 1,582 | 1,307 | 1,394 | 1,137 | 1,253 | 1,272 | 1,354 | 1,565 | 1,467 | 1,687 | 16,414 | (6,264) | 10,149 | 4,112 | 20,526 |
| 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 | (1,507) | 2,130 | 2,223 | 1,893 | 2,258 | 2,184 | 2,225 | 4,541 | 33 | 4,628 | 2,181 | 3,966 | 26,755 | 0 | 26,755 | 38 | 26,793 |
| 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 | 505 | 346 | 190 | 1,802 | 92 | 92 | 92 | 106 | 0 | 61 | 254 | 0 | 3,541 | 0 | 3,541 | 129 | 3,669 |
| 8 | 620.1-8 Materials and Supplies | 3,053 | 803 | 2,054 | 226 | 991 | 877 | 189 | 8,707 | 1,369 | 2,888 | 330 | 1,869 | 23,357 | 0 | 23,357 | 1,009 | 24,366 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| 10 | 632.1-8 Contractual Services - Acct. | 131 | 155 | 146 | 148 | 154 | 150 | 158 | 143 | 154 | 159 | 137 | 184 | 1,820 | 0 | 1,820 | 77 | 1,896 |
| 11 | 633.1-8 Contractual Services - Legal | 53 | 63 | 60 | 60 | 63 | 61 | 64 | 58 | 62 | 65 | 56 | 75 | 740 | 0 | 740 | 45 | 785 |
| 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 | 145 | 577 | 228 | 154 | 156 | 155 | 118 | 1,177 | 75 | 77 | 67 | 151 | 3,079 | 0 | 3,079 | 140 | 3,219 |
| 14 | 641.1-8 Rental of Building/Real Prop | 25 | 30 | 28 | 29 | 30 | 29 | 31 | 28 | 30 | 31 | 27 | 36 | 353 | 0 | 353 | 175 | 528 |
| 15 | 642.1-8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 23 | 1 | 1 | 1 | 35 | 0 | 35 | 2 | 37 |
| 16 | 650.1-8 Transportation Expense | 174 | 146 | 251 | 99 | 135 | 16 | 215 | 148 | 519 | 521 | 230 | 279 | 2,732 | 0 | 2,732 | 153 | 2,885 |
| 17 | 656.1-8 Insurance - Vehicle | 77 | 91 | 86 | 88 | 91 | 89 | 93 | 84 | 91 | 94 | 81 | 108 | 1,073 | 0 | 1,073 | 182 | 1,255 |
| 18 | 657.1-8 Insurance - General Liability | 90 | 106 | 101 | 102 | 106 | 103 | 109 | 98 | 105 | 109 | 94 | 126 | 1,249 | 0 | 1,249 | 138 | 1,387 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 1,767 | 1,791 | 1,841 | 1,865 |
| 20 | 659.1-8 Insurance - Other | 53 | 62 | 59 | 60 | 62 | 60 | 64 | 57 | 62 | 64 | 55 | 74 | 731 | 0 | 731 | 30 | 762 |
| 21 | 660.1-8 Advertising Expense | 6 | 7 | 6 | 6 | 7 | 6 | 7 | 6 | 7 | 7 | 6 | 8 | 77 | 0 | 77 | 6 | 83 |
| 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 | 4,718 | 4,718 |
| 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 | 107 | 159 | 196 | 158 | 169 | 135 | 154 | 168 | 137 | 163 | 185 | 230 | 1,961 | 0 | 1,961 | 127 | 2,088 |
| 25 | 675.1-8 Miscellaneous Expenses | 692 | 820 | 775 | 785 | 813 | 796 | 837 | 755 | 812 | 841 | 727 | 972 | 9,625 | 0 | 9,625 | 644 | 10,269 |
| 26 | TOTAL WATER O&M EXPENSES | 8,138 | 10,326 | 12,761 | 11,213 | 11,202 | 9,469 | 9,639 | 21,219 | 9,202 | 16,452 | 10,708 | 16,543 | 146,872 | (4,497) | 142,375 | 17,583 | 164,455 |

| | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 53,304 | 4,016 | 57,321 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 16,414 | 4,112 | 20,526 |
| 31 | TOTAL WATER LABOR COSTS | 69,718 | 8,129 | 77,846 |

0748

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Duval / Woodmere
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) 1991 DIRECT O & M Adjusted Balance Interim | (17) Final Adjustments | (18) Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-6 Salaries & Wages - Employees | 1,297 | 1,079 | 2,194 | 1,839 | 2,116 | 1,183 | 1,466 | 1,443 | 1,929 | 2,568 | 2,366 | 3,603 | 23,104 | 0 | 23,104 | 1,155 | 24,259 |
| 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 | 485 | 327 | 705 | 464 | 514 | 311 | 371 | 443 | 511 | 668 | 643 | 605 | 6,049 | (1,650) | 4,399 | (1,490) | 4,559 |
| 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 | (1,534) | 2,097 | 2,191 | 1,861 | 2,226 | 2,152 | 2,191 | 4,510 | 0 | 4,594 | 2,152 | 3,927 | 26,366 | 0 | 26,366 | 0 | 26,366 |
| 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 | 505 | 346 | 190 | 1,802 | 92 | 92 | 92 | 106 | 0 | 61 | 254 | 0 | 3,541 | 0 | 3,541 | 129 | 3,669 |
| 8 | 620.1-6 Materials and Supplies | 2,915 | 638 | 1,896 | 68 | 826 | 717 | 21 | 8,554 | 1,206 | 2,718 | 182 | 1,672 | 21,412 | 0 | 21,412 | 777 | 22,189 |
| 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 | 82 | 502 | 157 | 82 | 82 | 82 | 41 | 1,108 | 0 | 0 | 0 | 61 | 2,195 | 0 | 2,195 | 80 | 2,275 |
| 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 | 22 | 0 | 0 | 0 | 22 | 0 | 22 | 1 | 23 |
| 16 | 650.1-6 Transportation Expense | 173 | 144 | 249 | 97 | 133 | 15 | 213 | 146 | 518 | 519 | 228 | 277 | 2,711 | 0 | 2,711 | 98 | 2,809 |
| 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 | 776 | 776 | 804 | 804 |
| 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 | 3,922 | 5,133 | 7,582 | 6,211 | 5,989 | 4,551 | 4,394 | 16,311 | 4,186 | 11,128 | 5,845 | 10,145 | 85,398 | (874) | 84,525 | 1,554 | 86,952 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 23,104 | 1,155 | 24,259 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 6,049 | (1,490) | 4,559 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 29,152 | (335) | 28,817 |

0749

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Duval / Woodmere
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 | 414 | 616 | 757 | 610 | 652 | 520 | 594 | 649 | 528 | 630 | 714 | 887 | 7,570 | 0 | 7,570 | 1,180 | 8,750 |
| 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 | 119 | 176 | 217 | 175 | 187 | 149 | 170 | 186 | 151 | 181 | 205 | 254 | 2,169 | (728) | 1,441 | (608) | 1,561 |
| 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 | 33 | 33 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 4 | 6 | 7 | 6 | 6 | 5 | 6 | 6 | 5 | 6 | 7 | 9 | 73 | 0 | 73 | 125 | 198 |
| 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 | 12 | 0 | 12 | 49 | 60 |
| 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 | 254 | 254 | 270 | 270 |
| 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 | 107 | 159 | 196 | 158 | 169 | 135 | 154 | 168 | 137 | 163 | 185 | 230 | 1,961 | 0 | 1,961 | 127 | 2,088 |
| 25 | 675.7 Miscellaneous Expenses | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 14 | 0 | 14 | 46 | 60 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 645 | 960 | 1,180 | 951 | 1,016 | 810 | 926 | 1,011 | 823 | 983 | 1,114 | 1,382 | 11,799 | (474) | 11,326 | 1,221 | 13,020 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.7 Salaries & Wages - Employees | 7,570 | 1,180 | 8,750 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 2,169 | (608) | 1,561 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 9,740 | 571 | 10,311 |

0750

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Allocated A&G Expenses (6XX.8)

*Company: SSU / Duval / Woodmere*
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 | 1,627 | 1,929 | 1,822 | 1,846 | 1,912 | 1,872 | 1,967 | 1,776 | 1,910 | 1,978 | 1,708 | 2,285 | 22,631 | 0 | 22,631 | 1,682 | 24,312 |
| 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 | 589 | 699 | 660 | 668 | 692 | 678 | 712 | 643 | 692 | 716 | 619 | 828 | 8,195 | (3,886) | 4,309 | 6,211 | *14,406* |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 Purchased Power | 28 | 33 | 31 | 32 | 33 | 32 | 34 | 31 | 33 | 34 | 29 | 39 | 389 | 0 | 389 | 5 | 394 |
| 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 | 135 | 160 | 151 | 153 | 158 | 155 | 163 | 147 | 158 | 164 | 141 | 189 | 1,872 | 0 | 1,872 | 107 | 1,980 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0 | 4 |
| 10 | 632.8 Contractual Services - Acct. | 131 | 155 | 146 | 148 | 154 | 150 | 158 | 143 | 154 | 159 | 137 | 184 | 1,820 | 0 | 1,820 | 77 | 1,896 |
| 11 | 633.8 Contractual Services - Legal | 53 | 63 | 60 | 60 | 63 | 61 | 64 | 58 | 62 | 65 | 56 | 75 | 740 | 0 | 740 | 45 | 785 |
| 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 | 63 | 75 | 71 | 72 | 75 | 73 | 77 | 69 | 75 | 77 | 67 | 89 | 883 | 0 | 883 | 60 | 944 |
| 14 | 641.8 Rental of Building/Real Prop. | 25 | 30 | 28 | 29 | 30 | 29 | 31 | 28 | 30 | 31 | 27 | 36 | 353 | 0 | 353 | 175 | 528 |
| 15 | 642.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 0 | 13 | 1 | 14 |
| 16 | 650.8 Transportation Expense | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 | 6 | 16 |
| 17 | 656.8 Insurance - Vehicle | 77 | 91 | 86 | 88 | 91 | 89 | 93 | 84 | 91 | 94 | 81 | 108 | 1,073 | 0 | 1,073 | 182 | 1,255 |
| 18 | 657.8 Insurance - General Liability | 90 | 106 | 101 | 102 | 106 | 103 | 109 | 98 | 105 | 109 | 94 | 126 | 1,249 | 0 | 1,249 | 138 | 1,387 |
| 19 | 658.8 Insurance - Workman's Comp. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 737 | 760 | 766 | 790 |
| 20 | 659.8 Insurance - Other | 53 | 62 | 59 | 60 | 62 | 60 | 64 | 57 | 62 | 64 | 55 | 74 | 731 | 0 | 731 | 30 | 762 |
| 21 | 660.8 Advertising Expense | 6 | 7 | 6 | 6 | 7 | 6 | 7 | 6 | 7 | 7 | 6 | 8 | 77 | 0 | 77 | 6 | 83 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,718 | 4,718 |
| 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 | 691 | 819 | 774 | 784 | 812 | 795 | 836 | 754 | 811 | 840 | 725 | 971 | 9,611 | 0 | 9,611 | 598 | 10,209 |
| 26 | **TOTAL WATER A&G EXPENSES** | 3,571 | 4,234 | 3,999 | 4,051 | 4,196 | 4,108 | 4,318 | 3,898 | 4,192 | 4,341 | 3,750 | 5,017 | 49,675 | (3,150) | 46,525 | 14,808 | 64,483 |

| 27 | *Total Labor* | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.8 Salaries & Wages - Employees | 22,631 | 1,682 | 24,312 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | *604.8 Employee Pensions & Benefits* | 8,195 | 6,211 | 14,406 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 30,826 | 7,892 | 38,718 |

0751

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Duval / Woodmere

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 | 53,304 | 0 | 53,304 | 53,304 | 0 | 0 | 550 | 877 | (140) | 54,591 | 2,730 | 0 | 4,016 | 57,321 |
| 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 | 16,414 | (6,264) | 10,149 | 16,414 | (6,264) | 0 | 146 | 114 | 0 | 10,409 | 378 | 9,739 | 4,112 | 20,526 |
| 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 | 26,755 | 0 | 26,755 | 26,755 | 0 | 0 | 5 | 33 | 0 | 26,793 | 0 | 0 | 38 | 26,793 |
| 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 | 3,541 | 0 | 3,541 | 3,541 | 0 | 0 | 0 | 0 | 0 | 3,541 | 129 | 0 | 129 | 3,669 |
| 8 620.1-8 Materials and Supplies | 23,357 | 0 | 23,357 | 23,357 | 0 | 0 | 25 | 131 | 0 | 23,513 | 854 | 0 | 1,009 | 24,366 |
| 9 631.1-8 Contractual Services - Engr. | 4 | 0 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 4 |
| 10 632.1-8 Contractual Services - Acct. | 1,820 | 0 | 1,820 | 1,820 | 0 | 0 | 10 | 0 | 0 | 1,830 | 66 | 0 | 77 | 1,896 |
| 11 633.1-8 Contractual Services - Legal | 740 | 0 | 740 | 740 | 0 | 0 | 18 | 0 | 0 | 758 | 27 | 0 | 45 | 785 |
| 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 | 3,079 | 0 | 3,079 | 3,079 | 0 | 0 | 27 | 0 | 0 | 3,106 | 113 | 0 | 140 | 3,219 |
| 14 641.1-8 Rental of Building/Real Prop. | 353 | 0 | 353 | 353 | 0 | 0 | 0 | 156 | 0 | 509 | 18 | 0 | 175 | 528 |
| 15 642.1-8 Rental of Equipment | 35 | 0 | 35 | 35 | 0 | 0 | 0 | 0 | 0 | 36 | 1 | 0 | 2 | 37 |
| 16 650.1-8 Transportation Expense | 2,732 | 0 | 2,732 | 2,732 | 0 | 0 | 6 | 46 | 0 | 2,784 | 101 | 0 | 153 | 2,885 |
| 17 656.1-8 Insurance - Vehicle | 1,073 | 0 | 1,073 | 1,073 | 0 | 0 | 28 | 110 | 0 | 1,211 | 44 | 0 | 182 | 1,255 |
| 18 657.1-8 Insurance - General Liability | 1,249 | 0 | 1,249 | 1,249 | 0 | 0 | 26 | 64 | 0 | 1,339 | 49 | 0 | 138 | 1,387 |
| 19 658.1-8 Insurance - Workman's Comp | 24 | 1,767 | 1,791 | 24 | 1,767 | 0 | 0 | 8 | 0 | 1,799 | 65 | 0 | 1,841 | 1,865 |
| 20 659.1-8 Insurance - Other | 731 | 0 | 731 | 731 | 0 | 0 | 4 | 0 | 0 | 735 | 27 | 0 | 30 | 762 |
| 21 660.1-8 Advertising Expense | 77 | 0 | 77 | 77 | 0 | 0 | 3 | 0 | 0 | 80 | 3 | 0 | 6 | 83 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort | 0 | 0 | 0 | 0 | 0 | 4,718 | 0 | 0 | 0 | 4,718 | 0 | 0 | 4,718 | 4,718 |
| 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 | 1,961 | 0 | 1,961 | 1,961 | 0 | 0 | 0 | 127 | 0 | 2,088 | 0 | 0 | 127 | 2,088 |
| 25 675.1-8 Miscellaneous Expenses | 9,625 | 0 | 9,625 | 9,625 | 0 | 0 | 156 | 128 | 0 | 9,909 | 360 | 0 | 644 | 10,269 |
| 26 TOTAL WATER O&M EXPENSES | 146,872 | (4,497) | 142,375 | 146,872 | (4,497) | 4,718 | 1,004 | 1,795 | (140) | 149,752 | 4,964 | 9,739 | 17,583 | 164,455 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $680,559 / $10,200,389 = 6.63%, and Pension and Benefits - $1,941,777 / $10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
Col (14): Total of O&M adjustments to books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

0752

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Direct Expenses (6XX.1 - .6)

**Company: SSU / Duval / Woodmere**

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 | 23,104 | | 23,104 | 23,104 | | | | | | 23,104 | 1,155 | | 1,155 | 24,259 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 6,049 | (1,650) | 4,399 | 6,049 | (1,650) | | | | | 4,399 | 160 | | (1,490) | 4,559 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 26,366 | | 26,366 | 26,366 | | | | | | 26,366 | | | 0 | 26,366 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 3,541 | | 3,541 | 3,541 | | | | | | 3,541 | 129 | | 129 | 3,669 |
| 8 620.1-6 Materials and Supplies | 21,412 | | 21,412 | 21,412 | | | | | | 21,412 | 777 | | 777 | 22,189 |
| 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 | 2,195 | | 2,195 | 2,195 | | | | | | 2,195 | 80 | | 80 | 2,275 |
| 14 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 15 642.1-6 Rental of Equipment | 22 | | 22 | 22 | | | | | | 22 | 1 | | 1 | 23 |
| 16 650.1-6 Transportation Expense | 2,711 | | 2,711 | 2,711 | | | | | | 2,711 | 98 | | 98 | 2,809 |
| 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 | 776 | 776 | 0 | 776 | | | | | 776 | 28 | | 804 | 804 |
| 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 | 85,398 | (874) | 84,525 | 85,398 | (874) | 0 | 0 | 0 | 0 | 84,525 | 2,428 | 0 | 1,554 | 86,952 |

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

0753

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated Customer Accounts Expenses (6XX.7)

**Company: SSU / Duval / Woodmere**

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 | 7,570 | | 7,570 | 7,570 | | | | 836 | (73) | 8,333 | 417 | | 1,180 | 8,750 |
| 2 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 2,169 | (728) | 1,441 | 2,169 | (728) | | | 65 | | 1,506 | 55 | | (608) | 1,561 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 33 | | 33 | | | 33 | 33 |
| 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 | 73 | | 73 | 73 | | | | 118 | | 191 | 7 | | 125 | 198 |
| 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 | 12 | | 12 | 12 | | | | 46 | | 58 | 2 | | 49 | 60 |
| 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 | 254 | 254 | 0 | 254 | | | 7 | | 261 | 9 | | 270 | 270 |
| 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 | 1,961 | | 1,961 | 1,961 | | | | 127 | | 2,088 | | | 127 | 2,088 |
| 25 675.7 Miscellaneous Expenses | 14 | | 14 | 14 | | | | 43 | | 58 | 2 | | 46 | 60 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 11,799 | (474) | 11,326 | 11,799 | (474) | 0 | 0 | 1,276 | (73) | 12,528 | 492 | 0 | 1,221 | 13,020 |

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

0754

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated A&G Expenses (6XX.8)

**Company: SSU / Duval / Woodmere**

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 | 22,631 | | 22,631 | 22,631 | | | 550 | 41 | (67) | 23,154 | 1,158 | | 1,682 | 24,312 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 8,195 | (3,886) | 4,309 | 8,195 | (3,886) | | 146 | 49 | | 4,504 | 163 | 9,739 | 6,211 | 14,406 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 389 | | 389 | 389 | | | 5 | 0 | | 394 | | | 5 | 394 |
| 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 | 1,872 | | 1,872 | 1,872 | | | 25 | 13 | | 1,910 | 69 | | 107 | 1,980 |
| 9 631.8 Contractual Services - Engr. | 4 | | 4 | 4 | | | 0 | 0 | | 4 | 0 | | 0 | 4 |
| 10 632.8 Contractual Services - Acct. | 1,820 | | 1,820 | 1,820 | | | 10 | 0 | | 1,830 | 66 | | 77 | 1,896 |
| 11 633.8 Contractual Services - Legal | 740 | | 740 | 740 | | | 18 | 0 | | 758 | 27 | | 45 | 785 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 883 | | 883 | 883 | | | 27 | 0 | | 911 | 33 | | 60 | 944 |
| 14 641.8 Rental of Building/Real Prop. | 353 | | 353 | 353 | | | 0 | 156 | | 509 | 18 | | 175 | 528 |
| 15 642.8 Rental of Equipment | 13 | | 13 | 13 | | | 0 | 0 | | 14 | 1 | | 1 | 14 |
| 16 650.8 Transportation Expense | 9 | | 9 | 9 | | | 6 | 0 | | 15 | 1 | | 6 | 16 |
| 17 656.8 Insurance - Vehicle | 1,073 | | 1,073 | 1,073 | | | 28 | 110 | | 1,211 | 44 | | 182 | 1,255 |
| 18 657.8 Insurance - General Liability | 1,249 | | 1,249 | 1,249 | | | 26 | 64 | | 1,339 | 49 | | 138 | 1,387 |
| 19 658.8 Insurance - Workman's Comp. | 24 | 737 | 760 | 24 | 737 | | 0 | 2 | | 762 | 28 | | 766 | 790 |
| 20 659.8 Insurance - Other | 731 | | 731 | 731 | | | 4 | 0 | | 735 | 27 | | 30 | 762 |
| 21 660.8 Advertising Expense | 77 | | 77 | 77 | | | 3 | 0 | | 80 | 3 | | 6 | 83 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | 4,718 | 0 | 0 | | 4,718 | | | 4,718 | 4,718 |
| 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 | 9,611 | | 9,611 | 9,611 | | | 156 | 85 | | 9,852 | 358 | | 598 | 10,209 |
| 26 TOTAL WATER A&G EXPENSES | 49,675 | (3,150) | 46,525 | 49,675 | (3,150) | 4,718 | 1,004 | 518 | (67) | 52,698 | 2,045 | 9,739 | 14,808 | 64,483 |

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.

0755

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

**Company: SSU / Duval / Woodmere**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

**FPSC**

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 05/31/89 | (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 | 47,721 | 53,304 | 5,584 | 11.70% | 52,840 | 464 | 0.88% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 251 | 0 | (251) | -100.00% | 278 | (278) | -100.00% |
| 3 | 604.1-8 Employee Pensions & Benefits | 3,400 | 10,149 | 6,750 | 198.54% | 3,764 | 6,385 | 169.62% |
| 4 | 610.1-8 Purchased Water | 0 | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-8 Purchased Power | 29,101 | 26,755 | (2,346) | -8.06% | 32,223 | (5,468) | -16.97% |
| 6 | 616.1-8 Fuel for Power Purchased | 158 | 0 | (158) | -100.00% | 175 | (175) | -100.00% |
| 7 | 618.1-8 Chemicals | 1,589 | 3,541 | 1,941 | 121.40% | 1,771 | 1,770 | 99.95% |
| 8 | 620.1-8 Materials and Supplies | 4,626 | 23,357 | 18,731 | 404.95% | 5,122 | 18,235 | 356.03% |
| 9 | 631.1-8 Contractual Services - Engr. | 66 | 4 | (62) | -94.39% | 73 | (69) | -94.93% |
| 10 | 632.1-8 Contractual Services - Acct. | 1,624 | 1,820 | 196 | 12.04% | 1,798 | 21 | 1.18% |
| 11 | 633.1-8 Contractual Services - Legal | 568 | 740 | 172 | 30.37% | 628 | 111 | 17.74% |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 207 | 0 | (207) | -100.00% | 229 | (229) | -100.00% |
| 13 | 635.1-8 Contractual Services - Other | 1,664 | 3,079 | 1,415 | 85.02% | 1,843 | 1,236 | 67.10% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 776 | 353 | (423) | -54.52% | 859 | (506) | -58.92% |
| 15 | 642.1-8 Rental of Equipment | 38 | 35 | (3) | -8.13% | 43 | (7) | -17.03% |
| 16 | 650.1-8 Transportation Expense | 4,067 | 2,732 | (1,335) | -32.82% | 4,503 | (1,771) | -39.33% |
| 17 | 656.1-8 Insurance - Vehicle | 1,690 | 1,073 | (617) | -36.51% | 1,872 | (799) | -42.67% |
| 18 | 657.1-8 Insurance - General Liability | 2,006 | 1,249 | (757) | -37.72% | 2,221 | (972) | -43.76% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 1,860 | 1,791 | (69) | -3.73% | 2,060 | (269) | -13.06% |
| 20 | 659.1-8 Insurance - Other | 470 | 731 | 261 | 55.45% | 521 | 210 | 40.39% |
| 21 | 660.1-8 Advertising Expense | 0 | 77 | 77 | N.A. | 0 | 77 | N.A. |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 3,921 | 0 | (3,921) | -100.00% | 4,342 | (4,342) | -100.00% |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 10 | 0 | (10) | -100.00% | 11 | (11) | -100.00% |
| 24 | 670.1-8 Bad Debt Expense | 609 | 1,961 | 1,352 | 221.86% | 675 | 1,286 | 190.66% |
| 25 | 675.1-8 Miscellaneous Expenses | 11,929 | 9,625 | (2,304) | -19.32% | 13,209 | (3,584) | -27.13% |
| 26 | **TOTAL WATER O&M EXPENSES** | **118,361** | **142,375** | **24,015** | **20.29%** | **131,058** | **11,317** | **8.64%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **114,430** | **142,375** | **27,946** | **24.42%** | **126,705** | **15,670** | **11.01%** |
| 28 | **Average ERC's** | **1,483** | **1,495** | **12** | **0.81%** | | | |
| 29 | **Average Consumer Price Index - U** | **124.0** | **136.2** | **12** | **9.84%** | | | |
| 30 | | | **Compounded Multiplier =** | | **10.73%** | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010)

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Duval / Woodmere

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 05/31/89 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-6 Salaries & Wages - Employees | 21,895 | | 23,104 | 1,209 | 5.52% | 24,243 | (1,140) | -4.70% |
| 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 | | 4,399 | 4,399 | N.A. | 0 | 4,399 | N.A. |
| 4 | 610.1-6 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 28,862 | | 26,366 | (2,496) | -8.65% | 31,958 | (5,592) | -17.50% |
| 6 | 616.1-6 Fuel for Power Purchased | 158 | | 0 | (158) | -100.00% | 175 | (175) | -100.00% |
| 7 | 618.1-6 Chemicals | 1,599 | | 3,541 | 1,941 | 121.40% | 1,771 | 1,770 | 99.95% |
| 8 | 620.1-6 Materials and Supplies | 4,480 | | 21,412 | 16,932 | 377.96% | 4,960 | 16,451 | 331.66% |
| 9 | 631.1-6 Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.1-6 Contractual Services - Acct. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.1-6 Contractual Services - Legal | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 12 | 634.1-6 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.1-6 Contractual Services - Other | 1,111 | | 2,195 | 1,084 | 97.52% | 1,231 | 965 | 78.39% |
| 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 | 31 | | 22 | (9) | -29.60% | 35 | (13) | -36.42% |
| 16 | 650.1-6 Transportation Expense | 3,857 | | 2,711 | (1,147) | -29.72% | 4,271 | (1,560) | -36.53% |
| 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 | | 776 | 776 | N.A. | 0 | 776 | 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 | 39 | | (0) | (39) | -100.00% | 43 | (43) | -100.00% |
| 26 | **TOTAL WATER O&M EXPENSES** | **62,032** | | **84,525** | **22,492** | **36.26%** | **68,887** | **15,638** | **23.06%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **62,032** | | **84,525** | **22,492** | **36.26%** | **68,887** | **15,638** | **18.74%** |
| 28 | **Average ERC's** | **1,483** | | **1,495** | **12** | **0.81%** | | | |
| 29 | **Average Consumer Price Index - U** | **124.0** | | **136.2** | **12** | **9.84%** | | | |
| 30 | | | | *Compounded Multiplier =* | | *10.73%* | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Duval / Woodmere

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 05/31/89 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 12,473 | | 7,570 | (4,902) | -39.31% | 13,811 | (6,240) | -45.19% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 1,441 | 1,441 | N.A. | 0 | 1,441 | 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 | 109 | | 73 | (37) | -33.47% | 121 | (48) | -39.91% |
| 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 | | 12 | 12 | N.A. | 0 | 12 | N.A. |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | | 254 | 254 | N.A. | 0 | 254 | 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 | 609 | | 1,961 | 1,352 | 221.86% | 675 | 1,286 | 190.68% |
| 25 | 675.7 Miscellaneous Expenses | 22 | | 14 | (8) | -35.59% | 24 | (10) | -41.83% |
| 26 | **TOTAL WATER O&M EXPENSES** | 13,213 | | 11,326 | (1,887) | -14.28% | 14,630 | (3,305) | -22.59% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 13,213 | | 11,326 | (1,887) | -14.28% | 14,630 | (3,305) | -29.18% |
| 28 | **Average ERC's** | 1,483 | | 1,495 | 12 | 0.81% | | | |
| 29 | **Average Consumer Price Index - U** | 124.0 | | 136.2 | 12 | 9.84% | | | |
| 30 | | | | **Compounded Multiplier =** | | 10.73% | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010)

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Allocated A&G Expenses (6XX.8)

**Company: SSU / Duval / Woodmere**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 05/31/89 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 Salaries & Wages - Employees | 13,353 | | 22,631 | 9,277 | 69.47% | 14,786 | 7,845 | 53.05% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 251 | | 0 | (251) | -100.00% | 278 | (278) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 3,400 | | 4,309 | 909 | 26.75% | 3,764 | 545 | 14.47% |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 239 | | 389 | 150 | 62.63% | 265 | 124 | 46.87% |
| 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 | 36 | | 1,872 | 1,836 | 5035.61% | 40 | 1,832 | 4538.06% |
| 9 | 631.8 Contractual Services - Engr. | 66 | | 4 | (62) | -94.39% | 73 | (69) | -94.93% |
| 10 | 632.8 Contractual Services - Acct. | 1,824 | | 1,820 | 196 | 12.04% | 1,798 | 21 | 1.19% |
| 11 | 633.8 Contractual Services - Legal | 568 | | 740 | 172 | 30.37% | 628 | 111 | 17.74% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 207 | | 0 | (207) | -100.00% | 229 | (229) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 553 | | 863 | 331 | 59.82% | 612 | 271 | 44.34% |
| 14 | 641.8 Rental of Building/Real Prop. | 776 | | 353 | (423) | -54.52% | 859 | (506) | -58.92% |
| 15 | 642.8 Rental of Equipment | 7 | | 13 | 6 | 83.81% | 8 | 5 | 66.01% |
| 16 | 650.8 Transportation Expense | 209 | | 9 | (200) | -95.50% | 232 | (222) | -95.93% |
| 17 | 656.8 Insurance - Vehicle | 1,690 | | 1,073 | (617) | -36.51% | 1,872 | (799) | -42.67% |
| 18 | 657.8 Insurance - General Liability | 2,006 | | 1,249 | (757) | -37.72% | 2,221 | (972) | -43.76% |
| 19 | 658.8 Insurance - Workman's Comp. | 1,860 | | 760 | (1,100) | -59.13% | 2,060 | (1,300) | -63.09% |
| 20 | 659.8 Insurance - Other | 470 | | 731 | 261 | 55.45% | 521 | 210 | 40.39% |
| 21 | 660.8 Advertising Expense | 0 | | 77 | 77 | N.A. | 0 | 77 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 3,921 | | 0 | (3,921) | -100.00% | 4,342 | (4,342) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 10 | | 0 | (10) | -100.00% | 11 | (11) | -100.00% |
| 24 | 670.8 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 11,969 | | 9,611 | (2,258) | -19.02% | 13,142 | (3,531) | -26.87% |
| 26 | **TOTAL WATER O&M EXPENSES** | **43,118** | | **46,525** | **3,409** | **7.91%** | **47,741** | **(1,216)** | **-2.55%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **39,185** | | **46,525** | **7,340** | **18.73%** | **43,388** | **3,137** | **6.74%** |
| 28 | **Average ERC's** | **1,483** | | **1,495** | **12** | **0.81%** | | | |
| 29 | **Average Consumer Price Index - U** | **124.0** | | **136.2** | **12** | **9.84%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **10.73%** | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010).

## COMPARISON OF WATER OPERATION AND MAINTENANCE EXPENSES - 1991
### Explanation of O & M Deviation from Guideline

Company: SSU / Duval / Woodmere
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 | 464 | 0.88% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (278) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 6,385 | 169.62% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (5,468) | -16.97% | |
| 6 | 616.1-S Fuel for Power Purchased | (175) | -100.00% | |
| 7 | 618.1-S Chemicals | 1,770 | 99.95% | |
| 8 | 620.1-S Materials and Supplies | 18,235 | 356.03% | |
| 9 | 631.1-S Contractual Services - Engr. | (69) | -94.93% | |
| 10 | 632.1-S Contractual Services - Acct. | 21 | 1.19% | |
| 11 | 633.1-S Contractual Services - Legal | 111 | 17.74% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (229) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 1,236 | 67.10% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (506) | -58.92% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | (7) | -17.03% | |
| 16 | 650.1-S Transportation Expense | (1,771) | -39.33% | |
| 17 | 656.1-S Insurance - Vehicle | (799) | -42.67% | |
| 18 | 657.1-S Insurance - General Liability | (972) | -43.76% | |
| 19 | 658.1-S Insurance - Workman's Comp. | (269) | -13.06% | |
| 20 | 659.1-S Insurance - Other | 210 | 40.39% | |
| 21 | 660.1-S Advertising Expense | 77 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (4,342) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | (11) | -100.00% | |
| 24 | 670.1-S Bad Debt Expense | 1,286 | 190.68% | |
| 25 | 675.1-S Miscellaneous Expenses | (3,584) | -27.13% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 11,317 | 8.64% | |

## CONTRACTUAL SERVICES - 1991

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

*Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.*

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

| Line No. | (1) Consultant | (2) Type Of Service | (3) Amount | (4) Description Of Work Performed |
|---|---|---|---|---|

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these *minimum filing requirements* in the discussion of the Commissions benchmarks.

## ANALYSIS OF RATE CASE EXPENSE - 1991

**Company: SSU / Duval / Woodmere**

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<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $18,872 |
| Total Projected Rate Case Expense | 1,772,200 | 18,872 |
| **Annual Amortization Over 4 Years** | **$443,050** | **$4,718** |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101,044 | 1,076 |
| % of Total | 100% | 1.0649% |

(A detailed allocation schedule is contained in Volume I of the MFR's)

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS

**For the Test Year and 2 years Prior and 1 Year Subsequent - 1991**

**Company: SSU / Duval / Woodmere**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which *occurred during the 2 years prior* to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

**Maintenance projects greater than 2% of test year revenues per system:**

| Line No. | (1) Date | (2) Description | (3) Total Water Cost | (4) How often to repeat |
|---|---|---|---|---|
| 1 | **There were no major maintenance projects that exceeded 2% of test year revenues per system.** | | | |

## ALLOCATION OF EXPENSES - 1991

**Company: SSU / Duval / Woodmere**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct. No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |

**For rate making purposes, the following are the items which are allocated in this filing:**
**(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)**

**A-SCHEDULES (RATE BASE):**

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W), A-2 (S) |
| (B) General Plant | Average No. of Customers (Total Company) | A-5 (W), A-6 (S) |
| (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W), A-10 (S) |

**B-SCHEDULES (INCOME STATEMENT):**

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W), B-6 (S) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W), B-6 (S) |
| (C) Rate Case Expense Amortization (O&M) | Average No. of Customers (FPSC Filed Systems) | B-5 (W), B-6 (S) |
| (D) Parent Debt Adjustment & ITC (Income Taxes) | Average No. of Customers (Total Company) | B-16 (W), B-17 (S) |

## NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Duval / Woodmere

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|
| | | 1991 | DEPRECIATION RATE | | 1991 DEPRECIATION EXPENSE | | |
| Line No. | Account No. and Name | Adj. Avg. PIS | Life | Rate (%) | Per Books | Adjustment | Adj. Exp. |
| 1 | INTANGIBLE PLANT | | | | | | |
| 2 | 301.1 Organization | (0) | 40 | 2.50% | (0) | 0 | (0) |
| 3 | 302.1 Franchises | 2,587 | 40 | 2.50% | 65 | 0 | 65 |
| 4 | 339.1 Other Plant & Misc. | 2,857 | 25 | 4.00% | 114 | 0 | 114 |
| 5 | SOURCE OF SUPPLY & PUMPING | | | | | | |
| 6 | 303.2 Land & Land Rights | 39,264 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 14,339 | 33 | 3.03% | 435 | 0 | 435 |
| 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 | 76,029 | 30 | 3.33% | 2,534 | 0 | 2,534 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 36,286 | 35 | 2.86% | 1,037 | 0 | 1,037 |
| 13 | 310.2 Power Generation Eq. | 1,299 | 20 | 5.00% | 65 | 0 | 65 |
| 14 | 311.2 Pumping Equipment | 69,047 | 20 | 5.00% | 3,452 | 0 | 3,452 |
| 15 | 339.2 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | |
| 17 | 303.3 Land & Land Rights | 13 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 68,073 | 33 | 3.03% | 2,063 | 0 | 2,063 |
| 19 | 320.3 Water Treatment Eq. | 237,291 | 22 | 4.55% | 10,786 | 0 | 10,786 |
| 20 | 339.3 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 21 | TRANSMISSION & DISTRIBUTION | | | | | | |
| 22 | 303.4 Land & Land Rights | 16 | 0 | N.A. | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 5 | 33 | 3.03% | 0 | 0 | 0 |
| 24 | 330.4 Distr. Reservoirs | 112,918 | 37 | 2.70% | 3,052 | 0 | 3,052 |
| 25 | 331.4 Transm. & Distribution | 550,388 | 43 | 2.33% | 12,800 | 0 | 12,800 |
| 26 | 333.4 Services | 8,989 | 40 | 2.50% | 225 | 0 | 225 |
| 27 | 334.4 Meters & Meter Insallation | 97,638 | 20 | 5.00% | 4,882 | 0 | 4,882 |
| 28 | 335.4 Hydrants | 5,427 | 45 | 2.22% | 121 | 0 | 121 |
| 29 | 339.4 Other Plant & Misc. | 2,849 | 25 | 4.00% | 114 | 0 | 114 |
| 30 | GENERAL PLANT | | | | | | |
| 31 | 303.5 Land & Land Rights | 5,652 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 28,065 | 40 | 2.50% | 702 | 0 | 702 |
| 33 | 340.5 Office Furniture & Equipment | 14,400 | 15 | 6.67% | 960 | 0 | 960 |
| 34 | 340.51 Computer Equipment | 22,247 | 6 | 16.67% | 3,708 | 0 | 3,708 |
| 35 | 341.5 Transportation Equipment | 19,124 | 6 | 16.67% | 3,187 | 0 | 3,187 |
| 36 | 342.5 Stores Equipment | 156 | 18 | 5.56% | 9 | 0 | 9 |
| 37 | 343.5 Tools, Shop & Garage | 7,247 | 16 | 6.25% | 453 | 0 | 453 |
| 38 | 344.5 Laboratory Equipment | 1,605 | 15 | 6.67% | 107 | 0 | 107 |
| 39 | 345.5 Power Operated Equipment | 9,447 | 12 | 8.33% | 787 | 0 | 787 |
| 40 | 346.5 Communication Equipment | 2,981 | 10 | 10.00% | 298 | 0 | 298 |
| 41 | 347.5 Miscellaneous Equipment | 1,010 | 15 | 6.67% | 67 | 0 | 67 |
| 42 | 348.5 Other Tangible Plant | 790 | 10 | 10.00% | 79 | 0 | 79 |
| 43 | | | | | | | |
| 44 | INTANGIBLE PLANT | 5,444 | | 3.29% | 179 | 0 | 179 |
| 45 | SUPPLY & PUMPING | 236,264 | | 3.18% | 7,523 | 0 | 7,523 |
| 46 | WATER TREATMENT PLANT | 305,377 | | 4.21% | 12,849 | 0 | 12,849 |
| 47 | TRANSM. & DISTRIBUTION | 778,230 | | 2.72% | 21,193 | 0 | 21,193 |
| 48 | GENERAL PLANT | 112,723 | | 9.19% | 10,357 | 0 | 10,357 |
| 49 | | | | | | | |
| 51 | TOTAL DEPRECIATION EXPENSE | 1,438,038 | | 3.62% | 52,100 | 0 | 52,100 |
| 52 | AMORTIZATION OF CIAC | | | | (14,609) | 0 | (14,609) |
| 53 | NON-USED AND USEFUL | | | | (3,078) | 0 | (3,078) |
| 54 | NET DEPRECIATION EXPENSE - WATER | | | | 34,413 | 0 | 34,413 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Duval / Woodmere

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 | 3.81% | 0 | 0 | 0 |
| 2 | Line/Main Extension Fees | 54,250 | 2.33% | 1,266 | 0 | 1,266 |
| 3 | Meter Installation Fees | 1,213 | 5.00% | 61 | 0 | 61 |
| 4 | Contributed Lines | 569,313 | 2.33% | 13,283 | 0 | 13,283 |
| 5 | Cont. Prty. Other Than Lines | 0 | 3.25% | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 | TOTAL WATER CIAC AMORT. EXPENSE | 624,776 | | 14,609 | 0 | 14,609 |

NOTES:
1. Column (2) is from A-12 (W). Column (3) is from B-13 (W) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 4)

## NET WATER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Duval / Woodmere

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 | 14,339 | 435 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 0 | 0 | N.A. |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 76,029 | 2,534 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 36,286 | 1,037 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 1,299 | 65 | 5.00% |
| 9 | 311.2 Pumping Equipment | 69,047 | 3,452 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | 0 | 0 | N.A. |
| 11 | 304.3 Structures & Improvements | 68,073 | 2,063 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 237,291 | 10,786 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservoirs | 112,918 | 3,052 | 2.70% |
| 15 | **COMPOSITE RATE** | 615,282 | 23,423 | 3.81% |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 5 | 0 | 3.03% |
| 18 | 331.4 Transm. & Distribution | 550,388 | 12,800 | 2.33% |
| 19 | 335.4 Hydrants | 5,427 | 121 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 2,849 | 114 | 4.00% |
| 21 | **COMPOSITE RATE** | 558,669 | 13,034 | 2.33% |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 97,638 | 4,882 | 5.00% |
| 24 | **COMPOSITE RATE** | 97,638 | 4,882 | 5.00% |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 8,989 | 225 | 2.50% |
| 27 | **COMPOSITE RATE** | 8,989 | 225 | 2.50% |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 615,282 | 23,423 | 3.81% |
| 30 | Line / Main Extension Fees & Contn. lines (Line 21) | 558,669 | 13,034 | 2.33% |
| 31 | Meter Installation Fees (Line 24) | 97,638 | 4,882 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 8,989 | 225 | 2.50% |
| 33 | **COMPOSITE RATE** | 1,280,578 | 41,565 | 3.25% |

NOTES:
1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-13 (W) (page 2 of 4).

## NET WATER DEPRECIATION EXPENSE - NON-USED & USEFUL CALCULATIONS 1991

Company: SSU / Duval / Woodmere
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 | 65 | 0 | 65 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | 114 | 0 | 114 | 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 | 435 | 0 | 435 | 38.00% | 165 |
| 8 | 305.2 Collect. & Impound. | 0 | 0 | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 2,534 | 0 | 2,534 | 38.00% | 963 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 1,037 | 0 | 1,037 | 38.00% | 394 |
| 13 | 310.2 Power Generation Eq. | 65 | 0 | 65 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 3,452 | 0 | 3,452 | 38.00% | 1,312 |
| 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 | 2,063 | 0 | 2,063 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 10,786 | 0 | 10,786 | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0.00% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservlors | 3,052 | 0 | 3,052 | 8.00% | 244 |
| 25 | 331.4 Transm. & Distribution | 12,800 | 13,086 | (286) | 0.00% | 0 |
| 26 | 333.4 Services | 225 | 0 | 225 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 4,882 | 0 | 4,882 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 121 | 129 | (8) | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. | 114 | 68 | 46 | 0.00% | 0 |
| 30 | **GENERAL PLANT** | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 702 | 0 | 702 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 960 | 0 | 960 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 3,708 | 0 | 3,708 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 3,187 | 0 | 3,187 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 9 | 0 | 9 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 453 | 0 | 453 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 107 | 0 | 107 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 787 | 0 | 787 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 298 | 0 | 298 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 67 | 0 | 67 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | 79 | 0 | 79 | 0.00% | 0 |
| 43 | | | | | | |
| 44 | **INTANGIBLE PLANT** | 179 | 0 | 179 | | 0 |
| 45 | **SUPPLY & PUMPING** | 7,523 | 0 | 7,523 | | 2,834 |
| 46 | **WATER TREATMENT PLANT** | 12,849 | 0 | 12,849 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 21,193 | 13,283 | 7,910 | | 244 |
| 48 | **GENERAL PLANT** | 10,357 | 0 | 10,357 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | **52,100** | **13,283** | **38,818** | | **3,078** |
| 52 | **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | **7.93%** | |

## SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

**Company: SSU / Duval / Woodmere**
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:** | **9,549** | **(112)** | **9,437** | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | **9,549** | **(113)** | **9,437** | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 4,600 | 4,600 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | **0** | **4,600** | **4,600** | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 16,105 | 0 | 16,105 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | **16,105** | **0** | **16,105** | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | **0** | **0** | **0** | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | **25,654** | **4,488** | **30,142** | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | **25,654** | **4,487** | **30,142** | | B-1 (W) |

Notes:

1) 1991 RAF is based on 4.5% of 1991 Operating Revenues on B-1 (W).

## SCHEDULE OF WATER INCOME TAXES UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

**Company: SSU / Duval / Woodmere**
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 | 212,207 | (2,495) | 209,712 | 212,207 | (2,505) | 209,702 | B-4 (W) | - |
| 3 | Less: | | | | | | | | |
| 4 | Operation & Maintenance | 146,872 | (4,497) | 142,375 | 146,872 | 17,583 | 164,455 | B-5 (W) | - |
| 5 | Depreciation, net of CIAC Amort. | 34,413 | 0 | 34,413 | 34,413 | 0 | 34,413 | B-13 (W) | - |
| 6 | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 | Taxes Other Than Income | 25,654 | 4,487 | 30,142 | 25,654 | 4,487 | 30,142 | B-15 (W) | - |
| 8 | Pre Tax Operating Expenses | 206,940 | (10) | 206,930 | 206,940 | 22,070 | 229,010 | - | - |
| 9 | **TOTAL PRE-TAX INCOME** | **5,267** | **(2,486)** | **2,782** | **5,267** | **(24,576)** | **(19,308)** | - | - |
| 10 | **TAX COMPUTATION:** | | | | | | | | |
| 11 | Pre Tax Operating Income | 5,267 | (2,486) | 2,782 | 5,267 | (24,576) | (19,308) | Above | - |
| 12 | Less: | | | | | | | | |
| 13 | Interest Expense: | | | | | | | | |
| 14 | Rate Base | 365,465 | (4,471) | 360,994 | 365,465 | (1,711) | 363,754 | 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 | 21,197 | (259) | 20,938 | 21,197 | (99) | 21,098 | - | - |
| 17 | Total Taxable Income | (15,930) | (2,226) | (18,156) | (15,930) | (24,477) | (40,406) | - | - |
| 18 | Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 | **SUBTOTAL INCOME TAXES** | **(5,994)** | **(838)** | **(6,832)** | **(5,994)** | **(9,211)** | **(15,205)** | - | - |
| 20 | Less: | | | | | | | | |
| 21 | Parent Debt Adjustment | 3,197 | 0 | 3,197 | 3,197 | 0 | 3,197 | C-9 (W) | - |
| 22 | Investment Tax Credit | 636 | 0 | 636 | 636 | 0 | 636 | C-8 (W) | - |
| 23 | **TOTAL INCOME TAXES** | **(9,827)** | **(838)** | **(10,665)** | **(9,827)** | **(9,211)** | **(19,037)** | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Duval / Woodmere

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. (%)* | 7.93% | 0.00% | 7.93% | B-13 (W) | |
| 3 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Wooten - 446

## Putnam County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Wootens
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 | 11,015 | (1,972) | 9,042 | A-5 (W) |
| 2 | Utility Land & Land Rights | 94 | 0 | 94 | A-5 (W) |
| 3 | Non-Used & Useful | (1,156) | 0 | (1,156) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (2,656) | 807 | (2,051) | A-9 (W) |
| 6 | CIAC | (2,779) | 0 | (2,779) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 316 | 0 | 316 | 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 | 2,051 | 0 | 2,051 | C-7 (W) |
| 12 | Working Capital Allowance | 643 | 44 | 687 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 7,326 | (1,121) | 6,206 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Wootens
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 | 11,015 | (1,972) | 9,042 | A-5 (W) |
| 2 | Utility Land & Land Rights | 94 | 0 | 94 | A-5 (W) |
| 3 | Non-Used & Useful | (1,156) | 0 | (1,156) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (2,858) | 807 | (2,051) | A-9 (W) |
| 6 | CIAC | (2,779) | 0 | (2,779) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 316 | 0 | 316 | 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 | 2,051 | 0 | 2,051 | C-7 (W) |
| 12 | Working Capital Allowance | 643 | (15) | 627 | A-17 (W) |
| 13 | **TOTAL WATER RATE BASE** | 7,326 | (1,180) | 6,146 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

Company: SSU / Putnam / Wootens

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. | (3,822) | (122) | (1,972) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (3,822) | (122) | (1,972) | |
| 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. | 828 | 828 | 828 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (43) | (21) | |
| 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 | | 828 | 786 | 807 | |
| 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 / Wootens

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final): | | | | |
| 2 | 1. | | | | A-14 (W) |
| 3 | | | | | |
| 4 | 2 | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | 0 | 0 | 0 | |
| 8 | H. ACQUISITION ADJUSTMENTS (Interim / Final): | | | | |
| 9 | 1. | | | | A-20 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | 0 | 0 | 0 | |
| 15 | I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final): | | | | |
| 16 | 1. | | | | A-20 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | 0 | 0 | 0 | |
| 22 | J. ADVANCES FOR CONSTRUCTION (Interim / Final): | | | | |
| 23 | 1. | | | | A-16 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | 0 | 0 | 0 | |
| 29 | K. DEFERRED TAX (Interim / Final): | | | | |
| 30 | 1. | | | | C-7 (W) |
| 31 | | | | | |
| 32 | 2. | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | 0 | 0 | 0 | |
| 36 | L. WORKING CAPITAL ALLOWANCE (Interim): | | | | |
| 37 | 1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate). | (15) | (15) | (15) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (15) | (15) | (15) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 44 | 44 | 44 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 44 | 44 | 44 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (3,009) | 648 | (1,180) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (2,949) | 707 | (1,121) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

**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** | 7,342 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | *1979 Net Additions* | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | *1982 Net Additions* | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | ***4/30/85 BALANCE*** | 7,342 |
| 38 | 1985 Additions | 696 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | *1985 Net Additions* | 696 |
| 42 | **12/31/85 BALANCE** | 8,038 |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **12/31/85 BALANCE** | **8,038** |
| 2 | 1986 Additions | 1,067 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 1,067 |
| 6 | **12/31/86 BALANCE** | **9,105** |
| 7 | 1987 Additions | 442 |
| 8 | 1987 Retirements | 25 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 417 |
| 11 | **12/31/87 BALANCE** | **9,522** |
| 12 | 1988 Additions | 1,404 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 1,404 |
| 16 | **12/31/88 BALANCE** | **10,926** |
| 17 | 1989 Additions | 1,420 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 1,420 |
| 21 | **12/31/89 BALANCE** | **12,346** |
| 22 | 1990 Additions (A/C 101) | 883 |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | 883 |
| 27 | **12/31/90 BALANCE** | **13,229** |
| 28 | 1990 General Plant Reallocation Adjustments * | (682) |
| 29 | **12/31/90 ADJUSTED BALANCE** | **12,547** |
| 30 | 1991 Additions (A/C 101) | (2,875) |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | (122) |
| 34 | 1991 Net Additions | (2,998) |
| 35 | **12/31/91 BALANCE** | **9,549** |

* 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 / Wootens**

Docket 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 | 3,822 | (3,699) | 0 | 122 | (3,822) | (122) | 0 | 1,972 | (1,972) | (0) |
| 3 | 302.1 Franchises | 4 | 33 | 0 | 37 | 0 | 0 | 37 | 21 | 0 | 21 |
| 4 | 339.1 Other Plant & Misc. | 15 | 0 | 0 | 15 | 0 | 0 | 15 | 15 | 0 | 15 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 5 | 0 | 5 |
| 7 | 304.2 Structures & Improvements | 214 | 0 | 0 | 214 | 0 | 0 | 214 | 214 | 0 | 214 |
| 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 | 102 | 5 | 0 | 107 | 0 | 0 | 107 | 105 | 0 | 105 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 4 | 0 | 0 | 4 | 0 | 0 | 4 | 4 | 0 | 4 |
| 13 | 310.2 Power Generation Eq. | 2 | 0 | 0 | 2 | 0 | 0 | 2 | 2 | 0 | 2 |
| 14 | 311.2 Pumping Equipment | 863 | 0 | 0 | 863 | 0 | 0 | 863 | 863 | 0 | 863 |
| 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 | 135 | 0 | 0 | 135 | 0 | 0 | 135 | 135 | 0 | 135 |
| 19 | 320.3 Water Treatment Eq. | 1,347 | 27 | 0 | 1,374 | 0 | 0 | 1,374 | 1,361 | 0 | 1,361 |
| 20 | 339.3 Other Plant & Misc. | 73 | 0 | 0 | 73 | 0 | 0 | 73 | 73 | 0 | 73 |
| 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 | 34 | 0 | 0 | 34 | 0 | 0 | 34 | 34 | 0 | 34 |
| 25 | 331.4 Transm. & Distribution | 1,626 | 0 | 0 | 1,626 | 0 | 0 | 1,626 | 1,626 | 0 | 1,626 |
| 26 | 333.4 Services | 989 | 4 | 0 | 994 | 0 | 0 | 994 | 991 | 0 | 991 |
| 27 | 334.4 Meters & Meter Insallation | 1,562 | 618 | 0 | 2,180 | 0 | 0 | 2,180 | 1,871 | 0 | 1,871 |
| 28 | 335.4 Hydrants | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 10 | 0 | 10 |
| 29 | 339.4 Other Plant & Misc. | 26 | 0 | 0 | 26 | 0 | 0 | 26 | 26 | 0 | 26 |
| 30 | **GENERAL PLANT** | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 91 | (3) | 0 | 88 | 0 | 0 | 88 | 89 | 0 | 89 |
| 32 | 304.5 Structures & Improvements | 438 | 11 | 0 | 449 | 0 | 0 | 449 | 443 | 0 | 443 |
| 33 | 340.5 Office Furniture & Equipme | 226 | 4 | 0 | 229 | 0 | 0 | 229 | 228 | 0 | 228 |
| 34 | 340.51 Computer Equipment | 297 | 108 | 0 | 405 | 0 | 0 | 405 | 351 | 0 | 351 |
| 35 | 341.5 Transportation Equipment | 291 | 22 | 0 | 313 | 0 | 0 | 313 | 302 | 0 | 302 |
| 36 | 342.5 Stores Equipment | 2 | 1 | 0 | 3 | 0 | 0 | 3 | 2 | 0 | 2 |
| 37 | 343.5 Tools, Shop & Garage | 116 | (2) | 0 | 113 | 0 | 0 | 113 | 114 | 0 | 114 |
| 38 | 344.5 Laboratory Equipment | 24 | 2 | 0 | 26 | 0 | 0 | 26 | 25 | 0 | 25 |
| 39 | 345.5 Power Operated Equipment | 156 | (13) | 0 | 143 | 0 | 0 | 143 | 149 | 0 | 149 |
| 40 | 346.5 Communication Equipment | 45 | 4 | 0 | 49 | 0 | 0 | 49 | 47 | 0 | 47 |
| 41 | 347.5 Miscellaneous Equipment | 14 | 4 | 0 | 18 | 0 | 0 | 18 | 16 | 0 | 16 |
| 42 | 348.5 Other Tangible Plant | 12 | 1 | 0 | 13 | 0 | 0 | 13 | 12 | 0 | 12 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 3,841 | (3,666) | 0 | 175 | (3,822) | (122) | 52 | 2,008 | (1,972) | 36 |
| 45 | **SUPPLY & PUMPING** | 1,190 | 5 | 0 | 1,195 | 0 | 0 | 1,195 | 1,193 | 0 | 1,193 |
| 46 | **WATER TREATMENT PLANT** | 1,555 | 27 | 0 | 1,582 | 0 | 0 | 1,582 | 1,569 | 0 | 1,569 |
| 47 | **TRANSM. & DISTRIBUTION** | 4,247 | 623 | 0 | 4,870 | 0 | 0 | 4,870 | 4,559 | 0 | 4,559 |
| 48 | **GENERAL PLANT** | 1,713 | 136 | 0 | 1,849 | 0 | 0 | 1,849 | 1,781 | 0 | 1,781 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 12,547 | (2,875) | 0 | 9,671 | (3,822) | (122) | 9,549 | 11,109 | (1,972) | 9,137 |
| 51 | **LAND & LAND RIGHTS** | 96 | (3) | 0 | 93 | 0 | 0 | 93 | 94 | 0 | 94 |
| 52 | **TOTAL PIS LESS LAND** | 12,451 | (2,872) | 0 | 9,578 | (3,822) | (122) | 9,456 | 11,015 | (1,972) | 9,042 |

*NARUC Account 101 represents Plant in Service, SSU subaccount 301.1 - 348.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 301.0

## SCHEULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
**Non-Used and Useful Calculations**

**Company: SSU / Putnam / Wootens**

Docket 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 | 21 | 0 | 0 | 21 | 0% | 0 |
| 4 | 339.1 Other Plant & Misc. | 15 | 0 | 0 | 15 | 0% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 5 | 0 | 0 | 5 | 0% | 0 |
| 7 | 304.2 Structures & Improvements | 214 | 0 | 0 | 214 | 10% | 21 |
| 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 | 105 | 0 | 0 | 105 | 10% | 10 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 | 309.2 Supply Mains | 4 | 0 | 0 | 4 | 0% | 0 |
| 13 | 310.2 Power Generation Eq. | 2 | 0 | 0 | 2 | 0% | 0 |
| 14 | 311.2 Pumping Equipment | 863 | 0 | 0 | 863 | 10% | 86 |
| 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 | 135 | 0 | 0 | 135 | 0% | 0 |
| 19 | 320.3 Water Treatment Eq. | 1,361 | 0 | 0 | 1,361 | 0% | 0 |
| 20 | 339.3 Other Plant & Misc. | 73 | 0 | 0 | 73 | 0% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0% | 0 |
| 24 | 330.4 Distr. Reservlors | 34 | 0 | 0 | 34 | 25% | 9 |
| 25 | 331.4 Transm. & Distribution | 1,626 | 0 | 0 | 1,626 | 70% | 1,138 |
| 26 | 333.4 Services | 991 | 0 | 0 | 991 | 0% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 1,871 | 0 | 0 | 1,871 | 0% | 0 |
| 28 | 335.4 Hydrants | 10 | 0 | 0 | 10 | 0% | 0 |
| 29 | 339.4 Other Plant & Misc. | 26 | 0 | 0 | 26 | 0% | 0 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 89 | 0 | 0 | 89 | 0% | 0 |
| 32 | 304.5 Structures & Improvements | 443 | 0 | 0 | 443 | 0% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 228 | 0 | 0 | 228 | 0% | 0 |
| 34 | 340.51 Computer Equipment | 351 | 0 | 0 | 351 | 0% | 0 |
| 35 | 341.5 Transportation Equipment | 302 | 0 | 0 | 302 | 0% | 0 |
| 36 | 342.5 Stores Equipment | 2 | 0 | 0 | 2 | 0% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 114 | 0 | 0 | 114 | 0% | 0 |
| 38 | 344.5 Laboratory Equipment | 25 | 0 | 0 | 25 | 0% | 0 |
| 39 | 345.5 Power Operated Equipment | 149 | 0 | 0 | 149 | 0% | 0 |
| 40 | 346.5 Communication Equipment | 47 | 0 | 0 | 47 | 0% | 0 |
| 41 | 347.5 Miscellaneous Equipment | 16 | 0 | 0 | 16 | 0% | 0 |
| 42 | 348.5 Other Tangible Plant | 12 | 0 | 0 | 12 | 0% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 36 | 0 | 0 | 36 | | 0 |
| 45 | **SUPPLY & PUMPING** | 1,193 | 0 | 0 | 1,193 | | 118 |
| 46 | **WATER TREATMENT PLANT** | 1,569 | 0 | 0 | 1,569 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 4,559 | 0 | 0 | 4,559 | | 1,147 |
| 48 | **GENERAL PLANT** | 1,781 | 0 | 0 | 1,781 | | 0 |
| 49 | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 9,137 | 0 | 0 | 9,137 | | 1,265 |
| 51 | **LAND & LAND RIGHTS** | 94 | 0 | 0 | 94 | | 0 |
| 52 | **TOTAL PIS LESS LAND** | 9,042 | 0 | 0 | 9,042 | | 1,265 |
| 53 | | | | | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | 13.84% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Wootens
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
*Historic [X] Projected [ ]*

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 - NON-USED & USEFUL | | | |
| Line No. Description | Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| **WATER** | | | | |
| 1 Plant in Service | 1,265 | 0 | 1,265 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (109) | 0 | (109) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 1,156 | 0 | 1,156 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

**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** | 665 |
| 2 | **BALANCE ENDED 12/31/77** | 0 |
| 3 | 1978 Additions (Dep. Expense) | 0 |
| 4 | 1978 Retirements | 0 |
| 5 | 1978 Adjustments | 0 |
| 6 | 1978 Net Additions | 0 |
| 7 | **12/31/78 BALANCE** | 0 |
| 8 | 1979 Additions | 0 |
| 9 | 1979 Retirements | 0 |
| 10 | 1979 Adjustments | 0 |
| 11 | 1979 Net Additions | 0 |
| 12 | **12/31/79 BALANCE** | 0 |
| 13 | 1980 Additions | 0 |
| 14 | 1980 Retirements | 0 |
| 15 | 1980 Adjustments | 0 |
| 16 | 1980 Net Additions | 0 |
| 17 | **12/31/80 BALANCE** | 0 |
| 18 | 1981 Additions | 0 |
| 19 | 1981 Retirements | 0 |
| 20 | 1981 Adjustments | 0 |
| 21 | 1981 Net Additions | 0 |
| 22 | **12/31/81 BALANCE** | 0 |
| 23 | 1982 Additions | 0 |
| 24 | 1982 Retirements | 0 |
| 25 | 1982 Adjustments | 0 |
| 26 | 1982 Net Additions | 0 |
| 27 | **12/31/82 BALANCE** | 0 |
| 28 | 1983 Additions | 0 |
| 29 | 1983 Retirements | 0 |
| 30 | 1983 Adjustments | 0 |
| 31 | 1983 Net Additions | 0 |
| 32 | **12/31/83 BALANCE** | 0 |
| 33 | 1984 Additions | 0 |
| 34 | 1984 Retirements | 0 |
| 35 | 1984 Adjustments | 0 |
| 36 | 1984 Net Additions | 0 |
| 37 | **4/30/85 BALANCE** | 665 |
| 38 | 1985 Additions | 124 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | 1985 Net Additions | 124 |
| 42 | **12/31/85 BALANCE** | 789 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

**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** | 789 |
| 2 | 1986 Additions | 253 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 253 |
| 6 | **12/31/86 BALANCE** | 1,042 |
| 7 | 1987 Additions | 331 |
| 8 | 1987 Retirements | 25 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 306 |
| 11 | **12/31/87 BALANCE** | 1,348 |
| 12 | 1988 Additions | 373 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 373 |
| 16 | **12/31/88 BALANCE** | 1,721 |
| 17 | 1989 Additions | 449 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 449 |
| 21 | **12/31/89 BALANCE** | 2,170 |
| 22 | 1990 Additions | 493 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 493 |
| 26 | **12/31/90 BALANCE** | 2,663 |
| 27 | 1990 General Plant Reallocation Adjustments * | (28) |
| 28 | **12/31/90 ADJUSTED BALANCE** | 2,635 |
| 29 | 1991 Additions | 445 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | (786) |
| 32 | 1991 Net Additions | (340) |
| 33 | **12/31/91 BALANCE** | 2,295 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Putnam / Wootens
Docket 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 | 828 | (0) | 828 | (828) | (828) | 0 | 828 | (828) | 0 |
| 3 | 302.1 Franchises | 0 | 1 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Misc. | 2 | 1 | 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 | 34 | 6 | 41 | 0 | 0 | 41 | 38 | 0 | 38 |
| 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 | 3 | 3 | 6 | 0 | 0 | 6 | 5 | 0 | 5 |
| 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 | 222 | 43 | 265 | 0 | 0 | 265 | 244 | 0 | 244 |
| 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 | 15 | 4 | 19 | 0 | 0 | 19 | 17 | 0 | 17 |
| 19 | 320.3 Water Treatment Eq. | 230 | 62 | 292 | 0 | 0 | 292 | 261 | 0 | 261 |
| 20 | 339.3 Other Plant & Misc. | 10 | 3 | 13 | 0 | 0 | 13 | 11 | 0 | 11 |
| 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 | 3 | 1 | 4 | 0 | 0 | 4 | 3 | 0 | 3 |
| 25 | 331.4 Transm. & Distribution | 95 | 38 | 133 | 0 | 0 | 133 | 114 | 0 | 114 |
| 26 | 333.4 Services | 113 | 25 | 137 | 0 | 0 | 137 | 125 | 0 | 125 |
| 27 | 334.4 Meters & Meter Installation | 514 | 94 | 608 | 0 | 0 | 608 | 561 | 0 | 561 |
| 28 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 339.4 Other Plant & Misc. | 5 | 1 | 6 | 0 | 0 | 6 | 6 | 0 | 6 |
| 30 | **GENERAL PLANT** | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 58 | 11 | 69 | 0 | 0 | 69 | 63 | 0 | 63 |
| 33 | 340.5 Office Furniture & Equipment | 73 | 15 | 88 | 0 | 0 | 88 | 80 | 0 | 80 |
| 34 | 340.51 Computer Equipment | 37 | 59 | 96 | 0 | 43 | 139 | 67 | 21 | 88 |
| 35 | 341.5 Transportation Equipment | 184 | 50 | 234 | 0 | 0 | 234 | 209 | 0 | 209 |
| 36 | 342.5 Stores Equipment | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 |
| 37 | 343.5 Tools, Shop & Garage | 52 | 7 | 59 | 0 | 0 | 59 | 56 | 0 | 56 |
| 38 | 344.5 Laboratory Equipment | 11 | 2 | 13 | 0 | 0 | 13 | 12 | 0 | 12 |
| 39 | 345.5 Power Operated Equipment | 119 | 12 | 132 | 0 | 0 | 132 | 125 | 0 | 125 |
| 40 | 346.5 Communication Equipment | 17 | 5 | 22 | 0 | 0 | 22 | 20 | 0 | 20 |
| 41 | 347.5 Miscellaneous Equipment | 2 | 1 | 4 | 0 | 0 | 4 | 3 | 0 | 3 |
| 42 | 348.5 Other Tangible Plant | 5 | 1 | 6 | 0 | 0 | 6 | 6 | 0 | 6 |
| 43 | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 830 | 1 | 831 | (828) | (828) | 3 | 831 | (828) | 2 |
| 45 | **SUPPLY & PUMPING** | 260 | 53 | 313 | 0 | 0 | 313 | 286 | 0 | 286 |
| 46 | **WATER TREATMENT PLANT** | 255 | 69 | 324 | 0 | 0 | 324 | 290 | 0 | 290 |
| 47 | **TRANSM. & DISTRIBUTION** | 730 | 158 | 888 | 0 | 0 | 888 | 809 | 0 | 809 |
| 48 | **GENERAL PLANT** | 560 | 164 | 724 | 0 | 43 | 767 | 642 | 21 | 663 |
| 49 | | | | | | | | | | |
| 50 | **TOTAL WATER ACCUM. DEP.** | 2,635 | 445 | 3,080 | (828) | (786) | 2,295 | 2,858 | (807) | 2,051 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Putnam / Wootens**

Docket 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. | 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 | 38 | 0 | 38 | 10% | 4 |
| 8 305.2 Collect. & Impound. | 0 | 0 | 0 | 0% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 5 | 0 | 5 | 10% | 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 | 244 | 0 | 244 | 10% | 24 |
| 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 | 17 | 0 | 17 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 261 | 0 | 261 | 0% | 0 |
| 20 339.3 Other Plant & Misc. | 11 | 0 | 11 | 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 | 0 | 3 | 25% | 1 |
| 25 331.4 Transm. & Distribution | 114 | 0 | 114 | 70% | 80 |
| 26 333.4 Services | 125 | 0 | 125 | 0% | 0 |
| 27 334.4 Meters & Meter Installation | 561 | 0 | 561 | 0% | 0 |
| 28 335.4 Hydrants | 0 | 0 | 0 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 6 | 0 | 6 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 63 | 0 | 63 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 80 | 0 | 80 | 0% | 0 |
| 34 340.51 Computer Equipment | 88 | 0 | 88 | 0% | 0 |
| 35 341.5 Transportation Equipment | 209 | 0 | 209 | 0% | 0 |
| 36 342.5 Stores Equipment | 1 | 0 | 1 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 56 | 0 | 56 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 12 | 0 | 12 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 125 | 0 | 125 | 0% | 0 |
| 40 346.5 Communication Equipment | 20 | 0 | 20 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 3 | 0 | 3 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 6 | 0 | 6 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 2 | 0 | 2 | | 0 |
| 45 **SUPPLY & PUMPING** | 286 | 0 | 286 | | 29 |
| 46 **WATER TREATMENT PLANT** | 290 | 0 | 290 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 809 | 0 | 809 | | 80 |
| 48 **GENERAL PLANT** | 663 | 0 | 663 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 2,051 | 0 | 2,051 | | 109 |
| 51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =** | | | | 5.32% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

**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** | 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 | **4/30/85 BALANCE** | 516 |
| 38 | 1985 Additions | 0 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | **1985 Net Additions** | 0 |
| 42 | **12/31/85 BALANCE** | 516 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

**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** | 516 |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | 516 |
| 7 | 1987 Additions | 0 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 0 |
| 11 | **12/31/87 BALANCE** | 516 |
| 12 | 1988 Additions | 675 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 675 |
| 16 | **12/31/88 BALANCE** | 1,191 |
| 17 | 1989 Additions | 1,113 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 1,113 |
| 21 | **12/31/89 BALANCE** | 2,304 |
| 22 | 1990 Additions | 0 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 0 |
| 26 | **12/31/90 BALANCE** | 2,304 |
| 27 | 1991 Additions | 950 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 950 |
| 31 | **12/31/91 BALANCE** | 3,254 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
**Beginning, End of Year, and Average Balances**

Company: SSU / Putnam / Wootens
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 CIAC | | | | | | AVERAGE 1991 CIAC | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | | |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extension Fees | 1,929 | 0 | 1,929 | 0 | 0 | 1,929 | 1,929 | 0 | 1,929 |
| 3 | Meter Installation Fees | 375 | 950 | 1,325 | 0 | 0 | 1,325 | 850 | 0 | 850 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prty. Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL WATER CIAC | 2,304 | 950 | 3,254 | 0 | 0 | 3,254 | 2,779 | 0 | 2,779 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

FPSC

Docket No.: 920199-WS
*Test Year Ended: 12/31/91*
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer *separately*, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
*Preparer: Chuck Lewis*
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 16340 ENDED 04/30/85** | 84 |
| 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** | 84 |
| 38 | 1985 Additions | 7 |
| 39 | 1985 Retirements | 0 |
| 40 | 1985 Adjustments | 0 |
| 41 | *1985 Net Additions* | 7 |
| 42 | **12/31/85 BALANCE** | 91 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Putnam / Wootens**

**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** | **91** |
| 2 | 1986 Additions | 13 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 13 |
| 6 | **12/31/86 BALANCE** | **104** |
| 7 | 1987 Additions | 17 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 17 |
| 11 | **12/31/87 BALANCE** | **121** |
| 12 | 1988 Additions | 28 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 28 |
| 16 | **12/31/88 BALANCE** | **149** |
| 17 | 1989 Additions | 58 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 58 |
| 21 | **12/31/89 BALANCE** | **207** |
| 22 | 1990 Additions | 64 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 64 |
| 26 | **12/31/90 BALANCE** | **271** |
| 27 | 1991 Additions | 88 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 88 |
| 31 | **12/31/91 BALANCE** | **359** |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

Company: SSU / Putnam / Wootens

Docket 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 | 239 | 45 | 285 | 0 | 0 | 285 | 262 | 0 | 262 |
| 3 Meter Installation Fees | 33 | 43 | 75 | 0 | 0 | 75 | 54 | 0 | 54 |
| 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 | 272 | 88 | 360 | 0 | 0 | 360 | 316 | 0 | 316 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Putnam / Wootens**

**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 / Wootens**

**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 / Wootens**

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 / Putnam / Wootens
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 | 5,140 | (121) | 5,020 | 5,140 | 355 | 5,496 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | **TOTAL WORKING CAPITAL ALLOWANCE** | **643** | **(15)** | **627** | **643** | **44** | **687** | |

## 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 / Putnam / Wootens**

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 - % | 13.64% | 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 - % | 5.32% | 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

---

# Wooten - 446

## Putnam County (SSU)

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Putnam / Wootens
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 | 2,174 | 22 | 2,196 | 5,974 | 8,170 | 272.06% | B-4, B-3 (W) |
| 3 Other Revenues | 35 | 20 | 55 | 0 | 55 | | B-4 (W) |
| 4 TOTAL OPERATING REVENUES | 2,209 | 42 | 2,251 | 5,974 | 8,225 | | B-4, B-3 (W) |
| OPERATING EXPENSES: | | | | | | | |
| 5 Operation & Maintenance | 5,140 | 355 | 5,496 | 0 | 5,496 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 325 | 0 | 325 | 0 | 325 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 1,052 | 194 | 1,246 | 269 | 1,515 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (1,809) | (166) | (1,975) | 2,147 | 172 | | B-16, B-3 (W) |
| 10 TOTAL OPERATING EXPENSES | 4,709 | 383 | 5,092 | 2,416 | 7,507 | | |
| 11 NET OPERATING INCOME: | (2,500) | (341) | (2,841) | 3,559 | 718 | | |
| 12 RATE BASE | 7,326 | | 6,206 | | 6,206 | | A-1 (W) |
| 13 RATE OF RETURN | -34.12% | | -45.77% | | 11.57% | | D-1 (W) |

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Putnam / Wootens
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 | 2,174 | 22 | 2,196 | 5,536 | 7,732 | 252.08% | B-4, B-3 (W) |
| 3 | Other Revenues | 35 | 0 | 35 | 0 | 35 | | B-4 (W) |
| 4 | **TOTAL OPERATING REVENUES** | 2,209 | 22 | 2,231 | 5,536 | 7,767 | | B-4, B-3 (W) |
| | **OPERATING EXPENSES:** | | | | | | | |
| 5 | Operation & Maintenance | 5,140 | (121) | 5,020 | 0 | 5,020 | | B-5 (W) |
| 6 | Depreciation, net of CIAC Amort. | 325 | 0 | 325 | 0 | 325 | | B-13 (W) |
| 7 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 | Taxes Other Than Income | 1,052 | 193 | 1,245 | 249 | 1,494 | | B-15, B-3 (W) |
| 9 | Provision For Income Taxes | (1,809) | 6 | (1,802) | 1,989 | 187 | | B-16, B-3 (W) |
| 10 | **TOTAL OPERATING EXPENSES** | 4,709 | 79 | 4,788 | 2,238 | 7,026 | | |
| 11 | **NET OPERATING INCOME:** | (2,500) | (57) | (2,557) | 3,297 | 741 | | |
| 12 | **RATE BASE** | 7,326 | | 6,146 | | 6,146 | | A-1 (W) |
| 13 | **RATE OF RETURN** | -34.12% | | -41.60% | | 12.05% | | D-1 (W) |

## SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

Company: SSU / Putnam / Wootens
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 | 6,146 | | 6,206 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 741 | | 718 | | - | - |
| 6 | Adjusted Income under Present Rates | (2,557) | | (2,841) | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 3,297 | | 3,559 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 5,287 | | 5,706 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 5,536 | | 5,974 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 5,287 | | 5,706 | | - | - |
| 14 | Composite Income Tax Rate | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 1,989 | | 2,147 | | - | B-1 (W) |
| 16 | ***TAXES OTHER THAN INCOME ADJUSTMENT:*** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 249 | | 269 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 3,297 | | 3,559 | | | 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 / Wootens

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. | 22 | 42 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 22 | 42 | |
| 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. | (121) | (121) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 75 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 16 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 28 | 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. | | 206 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 154 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (121) | 355 | |
| 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 | 2 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 192 | 192 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 193 | 194 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 6 | (166) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 6 | (166) | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | (57) | (341) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Putnam / Wootens
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 | 2,155 | 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** | 2,155 | 41 | 2,196 |
| 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 | 18 | 0 | |
| 16 | *SUBTOTAL OTHER WATER SALES* | 18 | (18) | 0 |
| 17 | **TOTAL WATER SALES** | 2,174 | 22 | 2,196 |
| 18 | **OTHER WATER REVENUES:** | | | |
| 19 | 470 *Forfeited Discounts* | 0 | 0 | |
| 20 | 471 Misc. Service Revenues | 35 | 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** | 35 | 20 | 55 |
| 25 | **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 2,209 | 22 | 2,231 |
| 26 | **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 2,209 | 42 | 2,251 |

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 / Wootens

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 | 2,229 | 133 | 2,362 | 1,752 | 88 | 1,839 | 120 | 19 | 138 | 358 | 27 | 384 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 620 | (22) | 598 | 456 | (110) | 346 | 34 | (10) | 25 | 129 | 98 | 228 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 215 | 1 | 215 | 208 | 0 | 208 | 0 | 1 | 1 | 6 | 0 | 6 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 81 | 3 | 84 | 81 | 3 | 84 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 576 | 23 | 600 | 545 | 20 | 565 | 1 | 2 | 3 | 30 | 2 | 31 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 29 | 1 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 1 | 30 |
| 11 | 633 Contractual Services - Legal | 12 | 1 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 1 | 12 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 927 | 34 | 962 | 914 | 33 | 947 | 0 | 0 | 0 | 14 | 1 | 15 |
| 14 | 641 Rental of Building/Real Prop. | 6 | 3 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 3 | 8 |
| 15 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650 Transportation Expense | 213 | 9 | 222 | 213 | 8 | 221 | 0 | 1 | 1 | 0 | 0 | 0 |
| 17 | 656 Insurance - Vehicle | 17 | 3 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 3 | 20 |
| 18 | 657 Insurance - General Liability | 20 | 2 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 2 | 22 |
| 19 | 658 Insurance - Workman's Comp | 0 | 77 | 78 | 0 | 61 | 61 | 0 | 4 | 4 | 0 | 12 | 12 |
| 20 | 659 Insurance - Other | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 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 | 75 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 75 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 31 | 2 | 33 | 0 | 0 | 0 | 31 | 2 | 33 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 152 | 10 | 162 | 0 | 0 | 0 | 0 | 1 | 1 | 152 | 9 | 161 |
| 26 | TOTAL WATER O&M EXPENSES | 5,140 | 355 | 5,496 | 4,169 | 102 | 4,271 | 186 | 19 | 206 | 765 | 234 | 1,019 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 2,229 | 133 | 2,362 | 1,752 | 88 | 1,839 | 120 | 19 | 138 | 358 | 27 | 384 |
| 29 | 603 Salaries & Wages - Officers, Etc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 620 | (22) | 598 | 456 | (110) | 346 | 34 | (10) | 25 | 129 | 98 | 228 |
| 31 | TOTAL WATER LABOR COSTS | 2,849 | 111 | 2,960 | 2,208 | (23) | 2,185 | 154 | 9 | 163 | 487 | 125 | 612 |

0805

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Putnam / Wootens

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 | 2,229 | 0 | 2,229 | 1,752 | 0 | 1,752 | 120 | 0 | 120 | 358 | 0 | 358 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 620 | (195) | 424 | 456 | (122) | 334 | 34 | (12) | 23 | 129 | (61) | 68 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 215 | 0 | 215 | 208 | 0 | 208 | 0 | 0 | 0 | 6 | 0 | 6 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 81 | 0 | 81 | 81 | 0 | 81 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 576 | 0 | 576 | 545 | 0 | 545 | 1 | 0 | 1 | 30 | 0 | 30 |
| 9 | 631 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632 Contractual Services - Acct. | 29 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 0 | 29 |
| 11 | 633 Contractual Services - Legal | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 927 | 0 | 927 | 914 | 0 | 914 | 0 | 0 | 0 | 14 | 0 | 14 |
| 14 | 641 Rental of Building/Real Prop. | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 15 | 642 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650 Transportation Expense | 213 | 0 | 213 | 213 | 0 | 213 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 656 Insurance - Vehicle | 17 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 17 |
| 18 | 657 Insurance - General Liability | 20 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 20 |
| 19 | 658 Insurance - Workman's Comp. | 0 | 75 | 75 | 0 | 59 | 59 | 0 | 4 | 4 | 0 | 12 | 12 |
| 20 | 659 Insurance - Other | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 12 |
| 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 | 31 | 0 | 31 | 0 | 0 | 0 | 31 | 0 | 31 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 152 | 0 | 152 | 0 | 0 | 0 | 0 | 0 | 0 | 152 | 0 | 152 |
| 26 | **TOTAL WATER O&M EXPENSES** | **5,140** | **(121)** | **5,020** | **4,169** | **(63)** | **4,106** | **186** | **(7)** | **179** | **785** | **(50)** | **735** |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 2,229 | 0 | 2,229 | 1,752 | 0 | 1,752 | 120 | 0 | 120 | 358 | 0 | 358 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 620 | (195) | 424 | 456 | (122) | 334 | 34 | (12) | 23 | 129 | (61) | 68 |
| 31 | **TOTAL WATER LABOR COSTS** | **2,849** | **(195)** | **2,653** | **2,208** | **(122)** | **2,085** | **154** | **(12)** | **142** | **487** | **(61)** | **426** |

9080

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Wootens
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 | 147 | 188 | 240 | 157 | 162 | 130 | 157 | 165 | 127 | 136 | 163 | 456 | 2,229 | 0 | 2,229 | 133 | 2,362 |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-8 Employee Pensions & Benefits | 48 | 56 | 75 | 44 | 44 | 38 | 45 | 50 | 37 | 39 | 47 | 97 | 620 | (195) | 424 | (22) | 598 |
| 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 | 15 | 14 | 25 | 17 | 18 | 19 | 18 | 18 | 16 | 17 | 16 | 23 | 215 | 0 | 215 | 1 | 215 |
| 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 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 81 | 3 | 84 |
| 8 | 620.1-8 Materials and Supplies | 64 | 27 | 37 | 7 | 10 | 9 | 72 | 37 | 80 | 144 | 10 | 80 | 576 | 0 | 576 | 23 | 600 |
| 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 | 3 | 2 | 3 | 29 | 0 | 29 | 1 | 30 |
| 11 | 633.1-8 Contractual Services - Legal | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 | 1 | 12 |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-8 Contractual Services - Other | 35 | 36 | 35 | 35 | 36 | 36 | 1 | 1 | 1 | 624 | 1 | 86 | 927 | 0 | 927 | 34 | 962 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 6 | 3 | 8 |
| 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 | 14 | 12 | 23 | 21 | 12 | 11 | 23 | 14 | 24 | 12 | 11 | 36 | 213 | 0 | 213 | 9 | 222 |
| 17 | 656.1-8 Insurance - Vehicle | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 17 | 0 | 17 | 3 | 20 |
| 18 | 657.1-8 Insurance - General Liability | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 20 | 0 | 20 | 2 | 22 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 75 | 77 | 78 |
| 20 | 659.1-8 Insurance - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 | 0 | 12 |
| 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 | 75 | 75 |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-8 Bad Debt Expense | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 4 | 31 | 0 | 31 | 2 | 33 |
| 25 | 675.1-8 Miscellaneous Expenses | 11 | 13 | 12 | 12 | 13 | 13 | 13 | 12 | 13 | 13 | 11 | 15 | 152 | 0 | 152 | 10 | 162 |
| 26 | TOTAL WATER O&M EXPENSES | 342 | 356 | 459 | 304 | 305 | 347 | 340 | 307 | 308 | 996 | 269 | 807 | 5,140 | (121) | 5,020 | 355 | 5,496 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 2,229 | 133 | 2,362 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 620 | (22) | 598 |
| 31 | TOTAL WATER LABOR COSTS | 2,849 | 111 | 2,960 |

0807

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Wootens
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 | 115 | 148 | 199 | 118 | 121 | 93 | 116 | 127 | 89 | 95 | 124 | 406 | 1,752 | 0 | 1,752 | 88 | 1,839 |
| 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 | 37 | 42 | 62 | 30 | 30 | 25 | 31 | 37 | 24 | 25 | 34 | 80 | 456 | (122) | 334 | (110) | 346 |
| 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 | 14 | 14 | 24 | 16 | 17 | 18 | 18 | 17 | 16 | 17 | 15 | 22 | 208 | 0 | 208 | 0 | 208 |
| 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 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 81 | 3 | 84 |
| 8 | 620.1-6 Materials and Supplies | 61 | 24 | 34 | 5 | 8 | 7 | 69 | 35 | 77 | 141 | 8 | 77 | 545 | 0 | 545 | 20 | 565 |
| 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 | 34 | 34 | 34 | 0 | 0 | 0 | 622 | 0 | 85 | 914 | 0 | 914 | 33 | 947 |
| 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 | 14 | 12 | 23 | 21 | 12 | 11 | 23 | 14 | 24 | 12 | 11 | 36 | 213 | 0 | 213 | 8 | 221 |
| 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 | 59 | 59 | 61 | 61 |
| 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 | 276 | 273 | 377 | 225 | 223 | 269 | 257 | 230 | 229 | 912 | 192 | 705 | 4,169 | (63) | 4,106 | 102 | 4,271 |

| | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 1,752 | 88 | 1,839 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 456 | (110) | 346 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 2,208 | (23) | 2,185 |

0808

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Wootens
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 | 7 | 10 | 12 | 10 | 10 | 8 | 9 | 10 | 8 | 10 | 11 | 14 | 120 | 0 | 120 | 19 | 138 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 4 | 34 | (12) | 23 | (10) | 25 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 2 | 3 |
| 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 | 4 | 4 | 4 | 4 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 4 | 31 | 0 | 31 | 2 | 33 |
| 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** | 10 | 15 | 19 | 15 | 16 | 13 | 15 | 16 | 13 | 16 | 18 | 22 | 186 | (7) | 179 | 19 | 206 |

| 27 | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 28 | 601.7 Salaries & Wages - Employees | 120 | 19 | 138 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 34 | (10) | 25 |
| 31 | **TOTAL WATER CUST ACCTS LABOR COSTS** | 154 | 9 | 163 |

6080

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated A&G Expenses (6XX.8)

Company: SSU / Putnam / Wootens
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 | 26 | 30 | 29 | 29 | 30 | 30 | 31 | 28 | 30 | 31 | 27 | 36 | 358 | 0 | 358 | 27 | 384 |
| 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 | 9 | 11 | 10 | 11 | 11 | 11 | 11 | 10 | 11 | 11 | 10 | 13 | 129 | (61) | 68 | 98 | 228 |
| 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 | 1 | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 6 | 0 | 6 | 0 | 6 |
| 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 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 30 | 0 | 30 | 2 | 31 |
| 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 | 3 | 2 | 3 | 29 | 0 | 29 | 1 | 30 |
| 11 | 633.8 Contractual Services - Legal | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 | 1 | 12 |
| 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 | 14 | 0 | 14 | 1 | 15 |
| 14 | 641.8 Rental of Building/Real Prop. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 6 | 3 | 8 |
| 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 | 2 | 17 | 0 | 17 | 3 | 20 |
| 18 | 657.8 Insurance - General Liability | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 20 | 0 | 20 | 2 | 22 |
| 19 | 658.8 Insurance - Workman's Comp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 12 | 12 | 12 |
| 20 | 659.8 Insurance - Other | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 | 0 | 12 |
| 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 | 75 | 75 |
| 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 | 11 | 13 | 12 | 12 | 13 | 13 | 13 | 12 | 13 | 13 | 11 | 15 | 152 | 0 | 152 | 9 | 161 |
| 26 | **TOTAL WATER A&G EXPENSES** | 56 | 67 | 63 | 64 | 66 | 65 | 68 | 62 | 66 | 69 | 59 | 79 | 785 | (50) | 735 | 234 | 1,019 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 358 | 27 | 384 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 129 | 98 | 228 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 487 | 125 | 612 |

0810

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Putnam / Wootens

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 | 2,229 | 0 | 2,229 | 2,229 | 0 | 0 | 9 | 14 | (2) | 2,249 | 112 | 0 | 133 | 2,362 |
| 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 | 620 | (195) | 424 | 620 | (195) | 0 | 2 | 2 | 0 | 429 | 18 | 154 | (22) | 598 |
| 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 | 215 | 0 | 215 | 215 | 0 | 0 | 0 | 1 | 0 | 215 | 0 | 0 | 1 | 215 |
| 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 | 81 | 0 | 81 | 81 | 0 | 0 | 0 | 0 | 0 | 81 | 3 | 0 | 3 | 84 |
| 8 620.1-8 Materials and Supplies | 576 | 0 | 576 | 576 | 0 | 0 | 0 | 2 | 0 | 579 | 21 | 0 | 23 | 600 |
| 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. | 29 | 0 | 29 | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 1 | 0 | 1 | 30 |
| 11 633.1-8 Contractual Services - Legal | 12 | 0 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 1 | 12 |
| 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 | 927 | 0 | 927 | 927 | 0 | 0 | 0 | 0 | 0 | 928 | 34 | 0 | 34 | 962 |
| 14 641.1-8 Rental of Building/Real Prop | 6 | 0 | 6 | 6 | 0 | 0 | 0 | 2 | 0 | 8 | 0 | 0 | 3 | 8 |
| 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 | 213 | 0 | 213 | 213 | 0 | 0 | 0 | 1 | 0 | 214 | 8 | 0 | 9 | 222 |
| 17 656.1-8 Insurance - Vehicle | 17 | 0 | 17 | 17 | 0 | 0 | 0 | 2 | 0 | 19 | 1 | 0 | 3 | 20 |
| 18 657.1-8 Insurance - General Liability | 20 | 0 | 20 | 20 | 0 | 0 | 0 | 1 | 0 | 21 | 1 | 0 | 2 | 22 |
| 19 658.1-8 Insurance - Workman's Comp. | 0 | 75 | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 75 | 3 | 0 | 77 | 78 |
| 20 659.1-8 Insurance - Other | 12 | 0 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 12 |
| 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 | 75 | 0 | 0 | 0 | 75 | 0 | 0 | 75 | 75 |
| 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 | 31 | 0 | 31 | 31 | 0 | 0 | 0 | 2 | 0 | 33 | 0 | 0 | 2 | 33 |
| 25 675.1-8 Miscellaneous Expenses | 152 | 0 | 152 | 152 | 0 | 0 | 2 | 2 | 0 | 157 | 6 | 0 | 10 | 162 |
| 26 TOTAL WATER O&M EXPENSES | 5,140 | (121) | 5,020 | 5,140 | (121) | 75 | 16 | 28 | (2) | 5,136 | 208 | 154 | 355 | 5,496 |

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

0811

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

*Direct Expenses (6XX.1 - .6)*

**Company: SSU / Putnam / Wootens**

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 | 1,752 | | 1,752 | 1,752 | | | | | | 1,752 | 88 | | 88 | 1,839 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 456 | (122) | 334 | 456 | (122) | | | | | 334 | 12 | | (110) | 346 |
| 4 610.1-6 Purchased Water | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 5 615.1-6 Purchased Power | 208 | | 208 | 208 | | | | | | 208 | | | 0 | 208 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 81 | | 81 | 81 | | | | | | 81 | 3 | | 3 | 84 |
| 8 620.1-6 Materials and Supplies | 545 | | 545 | 545 | | | | | | 545 | 20 | | 20 | 565 |
| 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 | 914 | | 914 | 914 | | | | | | 914 | 33 | | 33 | 947 |
| 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 | 213 | | 213 | 213 | | | | | | 213 | 8 | | 8 | 221 |
| 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 | 59 | 59 | 0 | 59 | | | | | 59 | 2 | | 61 | 61 |
| 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 | 4,169 | (63) | 4,106 | 4,169 | (63) | 0 | 0 | 0 | 0 | 4,106 | 165 | 0 | 102 | 4,271 |

Notes:
Col (2) & (5): Per Books O&M amounts in MFR's.
Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account *604/704 and reclassify consistent with NARUC*. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - $342,280 / $10,200,389 = 3.36%, Payroll Taxes - $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.

0812

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Putnam / Woolens

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 | 120 | | 120 | 120 | | | | 13 | (1) | 132 | 7 | | 19 | 139 |
| 2 603.7 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 34 | (12) | 23 | 34 | (12) | | | 1 | | 24 | 1 | | (10) | 25 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 1 | | 1 | | | 1 | 1 |
| 6 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 7 618.7 Chemicals | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 8 620.7 Materials and Supplies | 1 | | 1 | 1 | | | | 2 | | 3 | 0 | | 2 | 3 |
| 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 | 4 | 4 | 0 | 4 | | | 0 | | 4 | 0 | | 4 | 4 |
| 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 | 31 | | 31 | 31 | | | | 2 | | 33 | | | 2 | 33 |
| 25 675.7 Miscellaneous Expenses | 0 | | 0 | 0 | | | | 1 | | 1 | 0 | | 1 | 1 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 186 | (7) | 179 | 186 | (7) | 0 | 0 | 20 | (1) | 198 | 8 | 0 | 19 | 206 |

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

0813

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated A&G Expenses (6XX.8)

**Company: SSU / Putnam / Wootens**

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 | 358 | | 358 | 358 | | | 9 | 1 | (1) | 366 | 18 | | 27 | 384 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 129 | (61) | 68 | 129 | (61) | | 2 | 1 | | 71 | 3 | 154 | 98 | 226 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 6 | | 6 | 6 | | | 0 | 0 | | 6 | | | 0 | 6 |
| 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 | 30 | | 30 | 30 | | | 0 | 0 | | 30 | 1 | | 2 | 31 |
| 9 631.8 Contractual Services - Engr | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 10 632.8 Contractual Services - Acct. | 29 | | 29 | 29 | | | 0 | 0 | | 29 | 1 | | 1 | 30 |
| 11 633.8 Contractual Services - Legal | 12 | | 12 | 12 | | | 0 | 0 | | 12 | 0 | | 1 | 12 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 14 | | 14 | 14 | | | 0 | 0 | | 14 | 1 | | 1 | 15 |
| 14 641.8 Rental of Building/Real Prop. | 6 | | 6 | 6 | | | 0 | 2 | | 8 | 0 | | 3 | 9 |
| 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 | 17 | | 17 | 17 | | | 0 | 2 | | 19 | 1 | | 3 | 20 |
| 18 657.8 Insurance - General Liability | 20 | | 20 | 20 | | | 0 | 1 | | 21 | 1 | | 2 | 22 |
| 19 658.8 Insurance - Workman's Comp. | 0 | 12 | 12 | 0 | 12 | | 0 | 0 | | 12 | 0 | | 12 | 12 |
| 20 659.8 Insurance - Other | 12 | | 12 | 12 | | | 0 | 0 | | 12 | 0 | | 0 | 12 |
| 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 | | 75 | 0 | 0 | | 75 | | | 75 | 75 |
| 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 | 152 | | 152 | 152 | | | 2 | 1 | | 156 | 6 | | 9 | 161 |
| 26 TOTAL WATER A&G EXPENSES | 785 | (50) | 735 | 785 | (50) | 75 | 16 | 8 | (1) | 833 | 32 | 154 | 234 | 1,019 |

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

0814

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Putnam / Wootens

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-S Salaries & Wages - Employees | 1,296 | | 2,229 | 933 | 71.99% | 1,549 | 680 | 43.67% |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-S Employee Pensions & Benefits | 40 | | 424 | 384 | 961.02% | 48 | 377 | 787.53% |
| 4 | 610.1-S Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-S Purchased Power | 221 | | 215 | (6) | -2.89% | 264 | (50) | -18.77% |
| 6 | 616.1-S Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-S Chemicals | 252 | | 81 | (171) | -67.76% | 301 | (220) | -73.03% |
| 8 | 620.1-S Materials and Supplies | 682 | | 576 | (106) | -15.53% | 815 | (239) | -29.34% |
| 9 | 631.1-S Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.1-S Contractual Services - Acct. | 0 | | 29 | 29 | N.A. | 0 | 29 | N.A. |
| 11 | 633.1-S Contractual Services - Legal | 0 | | 12 | 12 | N.A. | 0 | 12 | N.A. |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.1-S Contractual Services - Other | 190 | | 927 | 737 | 388.15% | 227 | 700 | 308.33% |
| 14 | 641.1-S Rental of Building/Real Prop. | 0 | | 6 | 6 | N.A. | 0 | 6 | N.A. |
| 15 | 642.1-S Rental of Equipment | 46 | | 0 | (46) | -99.54% | 55 | (55) | -99.62% |
| 16 | 650.1-S Transportation Expense | 57 | | 213 | 156 | 273.94% | 68 | 145 | 212.79% |
| 17 | 656.1-S Insurance - Vehicle | 0 | | 17 | 17 | N.A. | 0 | 17 | N.A. |
| 18 | 657.1-S Insurance - General Liability | 28 | | 20 | (8) | -29.53% | 33 | (14) | -41.05% |
| 19 | 658.1-S Insurance - Workman's Comp. | 0 | | 75 | 75 | N.A. | 0 | 75 | N.A. |
| 20 | 659.1-S Insurance - Other | 0 | | 12 | 12 | N.A. | 0 | 12 | N.A. |
| 21 | 660.1-S Advertising Expense | 0 | | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | 19 | | 0 | (19) | -100.00% | 23 | (23) | -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 | 16 | | 31 | 15 | 93.64% | 19 | 12 | 61.98% |
| 25 | 675.1-S Miscellaneous Expenses | 252 | | 152 | (100) | -39.65% | 301 | (149) | -49.52% |
| 26 | TOTAL WATER O&M EXPENSES | 3,099 | | 5,020 | 1,921 | 61.98% | 3,705 | 1,315 | 35.49% |
| 27 | SUBTOTAL (less accts. 666 & 667) | 3,080 | | 5,020 | 1,940 | 62.98% | 3,682 | 1,338 | 26.65% |
| 28 | Average ERC's | 18 | | 17 | (1) | -5.56% | | | |
| 29 | Average Consumer Price Index - U | 107.6 | | 136.2 | 29 | 26.58% | | | |
| 30 | | | | Compounded Multiplier = | | 19.55% | | | |

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16340.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = (L30 + 1) x (2)
Column (7) = (3) - (6)
Column (8) = (7) / (6)
Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in CPIU) - 1. (Standard Operating Procedure No. 2010)

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Putnam / Woodens

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 | 1,052 | | 1,752 | 699 | 66.45% | 1,258 | 494 | 39.24% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | 0 | | 334 | 334 | N.A. | 0 | 334 | N.A. |
| 4 | 610.1-6 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.1-6 Purchased Power | 221 | | 208 | (13) | -5.67% | 264 | (56) | -21.10% |
| 6 | 616.1-6 Fuel for Power Purchased | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.1-6 Chemicals | 252 | | 81 | (171) | -67.76% | 301 | (220) | -73.03% |
| 8 | 620.1-6 Materials and Supplies | 682 | | 545 | (137) | -20.04% | 815 | (270) | -33.11% |
| 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 | | 914 | 914 | N.A. | 0 | 914 | 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 | | 213 | 213 | N.A. | 0 | 213 | 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. | | | 59 | 59 | N.A. | 0 | 59 | N.A. |
| 20 | 659.1-6 Insurance - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 21 | 660.1-6 Advertising Expense | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 22 | 666.1-6 Reg. Comm. Exp. - Rate Case Amort. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 23 | 667.1-6 Reg. Comm. Exp. - Other | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 24 | 670.1-6 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.1-6 Miscellaneous Expenses | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 26 | *TOTAL WATER O&M EXPENSES* | 2,207 | | 4,106 | 1,898 | 86.00% | 2,639 | 1,467 | 55.58% |
| 27 | SUBTOTAL (less accts. 666 & 667) | 2,207 | | 4,106 | 1,898 | 86.00% | 2,639 | 1,467 | 35.73% |
| 28 | Average ERC's | 18 | | 17 | (1) | -5.56% | | | |
| 29 | Average Consumer Price Index - U | 107.6 | | 136.2 | 29 | 26.58% | | | |
| 30 | | | | Compounded Multiplier = | | 19.55% | | | |

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 / Woodlands

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 | 50 | | 120 | 69 | 138.66% | 60 | 60 | 99.63% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 23 | 23 | N.A. | 0 | 23 | 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 | | 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 | 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 | | 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 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | | | 4 | 4 | N.A. | 0 | 4 | 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 | 16 | | 31 | 15 | 93.64% | 19 | 12 | 61.98% |
| 25 | 675.7 Miscellaneous Expenses | 80 | | 0 | (79) | -99.72% | 95 | (95) | -99.77% |
| 26 | **TOTAL WATER O&M EXPENSES** | 146 | | 179 | 33 | 22.86% | 174 | 5 | 2.77% |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 146 | | 179 | 33 | 22.86% | 174 | 5 | 2.70% |
| 28 | **Average ERC's** | 18 | | 17 | (1) | -5.56% | | | |
| 29 | **Average Consumer Price Index - U** | 107.6 | | 136.2 | 29 | 26.58% | | | |
| 30 | | | | **Compounded Multiplier =** | | 19.55% | | | |

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 / Wootens

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. *Provide an additional shedule, if necessary, to explain the differences.*

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 04/30/85 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 Salaries & Wages - Employees | 193 | | 358 | 164 | 84.81% | 231 | 126 | 54.59% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.8 Employee Pensions & Benefits | 40 | | 68 | 28 | 70.19% | 48 | 20 | 42.36% |
| 4 | 610.8 Purchased Water | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 0 | | 6 | 6 | N.A. | 0 | 6 | 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 | | 30 | 30 | N.A. | 0 | 30 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.8 Contractual Services - Acct. | | | 29 | 29 | N.A. | 0 | 29 | N.A. |
| 11 | 633.8 Contractual Services - Legal | | | 12 | 12 | N.A. | 0 | 12 | N.A. |
| 12 | 634.8 Contractual Services - Mgmt. Fees | | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.8 Contractual Services - Other | 190 | | 14 | (176) | -92.65% | 227 | (213) | -93.86% |
| 14 | 641.8 Rental of Building/Real Prop. | | | 6 | 6 | N.A. | 0 | 6 | N.A. |
| 15 | 642.8 Rental of Equipment | 46 | | 0 | (46) | -99.54% | 55 | (55) | -99.62% |
| 16 | 650.8 Transportation Expense | 57 | | 0 | (57) | -99.74% | 68 | (68) | -99.78% |
| 17 | 656.8 Insurance - Vehicle | | | 17 | 17 | N.A. | 0 | 17 | N.A. |
| 18 | 657.8 Insurance - General Liability | 28 | | 20 | (8) | -29.53% | 33 | (14) | -41.05% |
| 19 | 658.8 Insurance - Workman's Comp. | | | 12 | 12 | N.A. | 0 | 12 | N.A. |
| 20 | 659.8 Insurance - Other | | | 12 | 12 | N.A. | 0 | 12 | N.A. |
| 21 | 660.8 Advertising Expense | | | 1 | 1 | N.A. | 0 | 1 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 19 | | 0 | (19) | -100.00% | 23 | (23) | -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 | 172 | | 152 | (21) | -11.96% | 206 | (54) | -26.36% |
| 26 | **TOTAL WATER O&M EXPENSES** | **746** | | 735 | (11) | **-1.48%** | 892 | (157) | **-17.57%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | 727 | | 735 | 8 | **1.12%** | 869 | (134) | **-18.23%** |
| 28 | **Average ERC's** | 18 | | 17 | (1) | -5.56% | | | |
| 29 | **Average Consumer Price Index - U** | 107.6 | | 136.2 | 29 | **26.58%** | | | |
| 30 | | | | Compounded Multiplier = | | **19.55%** | | | |

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 / Wootens
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 | 680 | 43.87% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | 0 | N.A. | |
| 3 | 604.1-S Employee Pensions & Benefits | 377 | 787.53% | |
| 4 | 610.1-S Purchased Water | 0 | N.A. | |
| 5 | 615.1-S Purchased Power | (50) | -18.77% | |
| 6 | 616.1-S Fuel for Power Purchased | 0 | N.A. | |
| 7 | 618.1-S Chemicals | (220) | -73.03% | |
| 8 | 620.1-S Materials and Supplies | (239) | -29.34% | |
| 9 | 631.1-S Contractual Services - Engr. | 0 | N.A. | |
| 10 | 632.1-S Contractual Services - Acct. | 29 | N.A. | |
| 11 | 633.1-S Contractual Services - Legal | 12 | N.A. | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | 0 | N.A. | |
| 13 | 635.1-S Contractual Services - Other | 700 | 308.33% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | 6 | N.A. | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | (55) | -99.62% | |
| 16 | 650.1-S Transportation Expense | 145 | 212.79% | |
| 17 | 656.1-S Insurance - Vehicle | 17 | N.A. | |
| 18 | 657.1-S Insurance - General Liability | (14) | -41.05% | |
| 19 | 658.1-S Insurance - Workman's Comp. | 75 | N.A. | |
| 20 | 659.1-S Insurance - Other | 12 | N.A. | |
| 21 | 660.1-S Advertising Expense | 1 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (23) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | 0 | N.A. | |
| 24 | 670.1-S Bad Debt Expense | 12 | 61.98% | |
| 25 | 675.1-S Miscellaneous Expenses | (149) | -49.52% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 1,315 | 35.49% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Putnam / Wootens**

**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 / Wootens**

**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<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $298 |
| Total Projected Rate Case Expense | 1,772,200 | 298 |
| **Annual Amortization Over 4 Years** | $443,050 | $75 |
| Method of Allocation Between Systems: | | |
| Average Number of Customers | 101,044 | 17 |
| % of Total | 100% | 0.0168% |

(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 / Wootens** | **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 / Putnam / Wootens**

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 / Putnam / Wootens

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 | 1991 DEPRECIATION EXPENSE Adjustment | 1991 DEPRECIATION EXPENSE 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 | 21 | 40 | 2.50% | 1 | 0 | 1 |
| 4 | 339.1 Other Plant & Misc. | 15 | 25 | 4.00% | 1 | 0 | 1 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 5 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 214 | 33 | 3.03% | 6 | 0 | 6 |
| 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 | 105 | 30 | 3.33% | 3 | 0 | 3 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 4 | 35 | 2.86% | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Eq. | 2 | 20 | 5.00% | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 863 | 20 | 5.00% | 43 | 0 | 43 |
| 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 | 135 | 33 | 3.03% | 4 | 0 | 4 |
| 19 | 320.3 Water Treatment Eq. | 1,361 | 22 | 4.55% | 62 | 0 | 62 |
| 20 | 339.3 Other Plant & Misc. | 73 | 25 | 4.00% | 3 | 0 | 3 |
| 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 | 34 | 37 | 2.70% | 1 | 0 | 1 |
| 25 | 331.4 Transm. & Distribution | 1,626 | 43 | 2.33% | 38 | 0 | 38 |
| 26 | 333.4 Services | 991 | 40 | 2.50% | 25 | 0 | 25 |
| 27 | 334.4 Meters & Meter Installation | 1,871 | 20 | 5.00% | 94 | 0 | 94 |
| 28 | 335.4 Hydrants | 10 | 45 | 2.22% | 0 | 0 | 0 |
| 29 | 339.4 Other Plant & Misc. | 26 | 25 | 4.00% | 1 | 0 | 1 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 89 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 443 | 40 | 2.50% | 11 | 0 | 11 |
| 33 | 340.5 Office Furniture & Equipment | 228 | 15 | 6.67% | 15 | 0 | 15 |
| 34 | 340.51 Computer Equipment | 351 | 6 | 16.67% | 59 | 0 | 59 |
| 35 | 341.5 Transportation Equipment | 302 | 6 | 16.67% | 50 | 0 | 50 |
| 36 | 342.5 Stores Equipment | 2 | 18 | 5.56% | 0 | 0 | 0 |
| 37 | 343.5 Tools, Shop & Garage | 114 | 16 | 6.25% | 7 | 0 | 7 |
| 38 | 344.5 Laboratory Equipment | 25 | 15 | 6.67% | 2 | 0 | 2 |
| 39 | 345.5 Power Operated Equipment | 149 | 12 | 8.33% | 12 | 0 | 12 |
| 40 | 346.5 Communication Equipment | 47 | 10 | 10.00% | 5 | 0 | 5 |
| 41 | 347.5 Miscellaneous Equipment | 16 | 15 | 6.67% | 1 | 0 | 1 |
| 42 | 348.5 Other Tangible Plant | 12 | 10 | 10.00% | 1 | 0 | 1 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 36 | | 3.13% | 1 | 0 | 1 |
| 45 | **SUPPLY & PUMPING** | 1,193 | | 4.47% | 53 | 0 | 53 |
| 46 | **WATER TREATMENT PLANT** | 1,569 | | 4.39% | 69 | 0 | 69 |
| 47 | **TRANSM. & DISTRIBUTION** | 4,559 | | 3.47% | 158 | 0 | 158 |
| 48 | **GENERAL PLANT** | 1,781 | | 9.19% | 164 | 0 | 164 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 9,137 | | 4.87% | 445 | 0 | 445 |
| 52 | **AMORTIZATION OF CIAC** | | | | (88) | 0 | (88) |
| 53 | **NON-USED AND USEFUL** | | | | (32) | 0 | (32) |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 325 | 0 | 325 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Wootens

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 | 4.41% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 1,929 | 2.35% | 45 | 0 | 45 |
| 3 Meter Installation Fees | 850 | 5.00% | 43 | 0 | 43 |
| 4 Contributed Lines | 0 | 2.35% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 0 | 3.83% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 TOTAL WATER CIAC AMORT. EXPENSE | 2,779 | | 88 | 0 | 88 |

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 / Wootens

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 | 214 | 6 | 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 | 105 | 3 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 4 | 0 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 2 | 0 | 5.00% |
| 9 | 311.2 Pumping Equipment | 863 | 43 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (2) | (0) | 4.00% |
| 11 | 304.3 Structures & Improvements | 135 | 4 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 1,361 | 62 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 73 | 3 | 4.00% |
| 14 | 330.4 Distr. Reservoirs | 34 | 1 | 2.70% |
| 15 | **COMPOSITE RATE** | 2,791 | 123 | 4.41% |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 0 | 0 | N.A. |
| 18 | 331.4 Transm. & Distribution | 1,626 | 38 | 2.33% |
| 19 | 335.4 Hydrants | 10 | 0 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 26 | 1 | 4.00% |
| 21 | **COMPOSITE RATE** | 1,662 | 39 | 2.35% |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 1,871 | 94 | 5.00% |
| 24 | **COMPOSITE RATE** | 1,871 | 94 | 5.00% |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 991 | 25 | 2.50% |
| 27 | **COMPOSITE RATE** | 991 | 25 | 2.50% |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 2,791 | 123 | 4.41% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 1,662 | 39 | 2.35% |
| 31 | Meter Installation Fees (Line 24) | 1,871 | 94 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 991 | 25 | 2.50% |
| 33 | **COMPOSITE RATE** | 7,315 | 281 | 3.83% |

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 / Wootens
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. | 1 | 0 | 1 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 6 | 0 | 6 | 10.00% | 1 |
| 8 | 305.2 Collect. & Impound. | 0 | 0 | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 3 | 0 | 3 | 10.00% | 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 | 43 | 0 | 43 | 10.00% | 4 |
| 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 | 0 | 4 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | 62 | 0 | 62 | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc. | 3 | 0 | 3 | 0.00% | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservoirs | 1 | 0 | 1 | 25.00% | 0 |
| 25 | 331.4 Transm. & Distribution | 38 | 0 | 38 | 70.00% | 26 |
| 26 | 333.4 Services | 25 | 0 | 25 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Insallation | 94 | 0 | 94 | 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 | 11 | 0 | 11 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 15 | 0 | 15 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | 59 | 0 | 59 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | 50 | 0 | 50 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | 7 | 0 | 7 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | 2 | 0 | 2 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | 12 | 0 | 12 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | 5 | 0 | 5 | 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** | 1 | 0 | 1 | | 0 |
| 45 | **SUPPLY & PUMPING** | 53 | 0 | 53 | | 5 |
| 46 | **WATER TREATMENT PLANT** | 69 | 0 | 69 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | 158 | 0 | 158 | | 27 |
| 48 | **GENERAL PLANT** | 164 | 0 | 164 | | 0 |
| 49 | | | | | | |
| 51 | **TOTAL** | 445 | 0 | 445 | | 32 |
| 52 | **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | 7.19% | |

## SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

**Company: SSU / Putnam / Wootens**
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:** | 99 | 1 | 100 | See Notes | |
| 2 | **REGULATORY ASSESSMENT FEES (RAFs) FINAL:** | 99 | 2 | 101 | | |
| 3 | **PAYROLL TAXES:** | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 192 | 192 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | **TOTAL** | 0 | 192 | 192 | | |
| 8 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 952 | 0 | 952 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | **TOTAL** | 952 | 0 | 952 | | |
| 13 | **OTHER:** | | | | | |
| 14 | (Adjustments) | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME) INTERIM** | 1,052 | 193 | 1,245 | | B-1 (W) |
| 19 | **TOTAL TAXES OTHER (PRESENT INCOME) FINAL** | 1,052 | 194 | 1,246 | | 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 / Wootens**
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 | 2,209 | 22 | 2,231 | 2,209 | 42 | 2,251 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 5,140 | (121) | 5,020 | 5,140 | 355 | 5,496 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 325 | 0 | 325 | 325 | 0 | 325 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 1,052 | 194 | 1,246 | 1,052 | 194 | 1,246 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 6,517 | 74 | 6,591 | 6,517 | 549 | 7,067 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | (4,309) | (51) | (4,360) | (4,309) | (507) | (4,816) | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | (4,309) | (51) | (4,360) | (4,309) | (507) | (4,816) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 7,326 | (1,180) | 6,146 | 7,326 | (1,121) | 6,206 | 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 | 425 | (68) | 356 | 425 | (65) | 360 | - | - |
| 17 Total Taxable Income | (4,733) | 17 | (4,716) | (4,733) | (442) | (5,176) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | (1,781) | 6 | (1,775) | (1,781) | (166) | (1,948) | - | - |
| 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** | (1,809) | 6 | (1,802) | (1,809) | (166) | (1,975) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

**Company: SSU / Putnam / Wootens**

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. (%) | 7.19% | 0.00% | 7.19% | B-13 (W) | |
| 3 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |

# Water Rate Base

## Historical Test Year Ended 12/31/91

---

# Zephyr Shores - 1427

## Pasco County (SSU)

## SCHEDULE OF WATER RATE BASE - 1991 (FINAL)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

| (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 | 193,204 | (2,807) | 190,397 | A-5 (W) |
| 2 Utility Land & Land Rights | 4,190 | 0 | 4,190 | A-5 (W) |
| 3 Non-Used & Useful | (1,636) | 0 | (1,636) | A-7 (W) |
| 4 *Construction Work in Progress* | 0 | 0 | 0 | - |
| 5 Accumulated Depreciation | (45,623) | 2 | (45,621) | A-9 (W) |
| 6 CIAC | (66,003) | 0 | (66,003) | A-12 (W) |
| 7 Accumulated Amortization of CIAC | 13,650 | 0 | 13,650 | 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 | (947) | 0 | (947) | C-7 (W) |
| 12 Working Capital Allowance | 6,607 | 992 | 7,600 | A-17 (W) |
| 13 **TOTAL WATER RATE BASE** | 103,443 | (1,813) | 101,630 | |

## SCHEDULE OF WATER RATE BASE - 1991 (INTERIM)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the interim year, showing all adjustments. All non-used and useful items should be reported as Plant Held for Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

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 | 193,204 | (2,807) | 190,397 | A-5 (W) |
| 2 | Utility Land & Land Rights | 4,190 | 0 | 4,190 | A-5 (W) |
| 3 | Non-Used & Useful | (1,636) | 0 | (1,636) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | - |
| 5 | Accumulated Depreciation | (45,623) | 2 | (45,621) | A-9 (W) |
| 6 | CIAC | (66,003) | 0 | (66,003) | A-12 (W) |
| 7 | Accumulated Amortization of CIAC | 13,650 | 0 | 13,650 | 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 | (947) | 0 | (947) | C-7 (W) |
| 12 | Working Capital Allowance | 6,607 | (241) | 6,366 | A-17 (W) |
| 13 | TOTAL WATER RATE BASE | 103,443 | (3,046) | 100,396 | |

## SCHEDULE OF ADJUSTMENTS TO WATER RATE BASE - 1991

**Company: SSU / Pasco / Zephyr Shores**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

*Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.*

Schedule: A-3 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **A. UTILTIY PLANT IN SERVICE (Interim / Final):** | | | | |
| 2 | 1. To zero out Organizational Costs balance. | (5,615) | 0 | (2,807) | A-5 (W) |
| 3 | | | | | |
| 4 | 2. | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | (5,615) | 0 | (2,807) | |
| 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. | 650 | 650 | 650 | A-9 (W) |
| 31 | | | | | |
| 32 | 2. An adjustment was made on the company's books in 1991 to recordadditional | 0 | (1,296) | (648) | |
| 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 | | 650 | (646) | 2 | |
| 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 / Pasco / Zephyr Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Schedule: A-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W)

| Line No. | (1) Description | (2) RATE BASE ADJUSTMENTS Beginning | (3) Ending | (4) Average | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final): | | | | |
| 2 | 1. | | | | A-14 (W) |
| 3 | | | | | |
| 4 | 2 | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | 0 | 0 | 0 | |
| 8 | H. ACQUISITION ADJUSTMENTS (Interim / Final): | | | | |
| 9 | 1. | | | | A-20 (W) |
| 10 | | | | | |
| 11 | 2. | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | 0 | 0 | 0 | |
| 15 | I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final): | | | | |
| 16 | 1. | | | | A-20 (W) |
| 17 | | | | | |
| 18 | 2. | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | 0 | 0 | 0 | |
| 22 | J. ADVANCES FOR CONSTRUCTION (Interim / Final): | | | | |
| 23 | 1. | | | | A-16 (W) |
| 24 | | | | | |
| 25 | 2. | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | 0 | 0 | 0 | |
| 29 | K. DEFERRED TAX (Interim / Final): | | | | |
| 30 | 1. | | | | C-7 (W) |
| 31 | | | | | |
| 32 | 2. | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | 0 | 0 | 0 | |
| 36 | L. WORKING CAPITAL ALLOWANCE (Interim): | | | | |
| 37 | 1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate). | (241) | (241) | (241) | A-17 (W) |
| 38 | | | | | |
| 39 | 2. | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | (241) | (241) | (241) | |
| 43 | M. WORKING CAPITAL ALLOWANCE (Final): | | | | |
| 44 | 1. To adjust for working capital allowance associated with O&M adjustments (Final Rate). | 992 | 992 | 992 | A-17 (W) |
| 45 | | | | | |
| 46 | 2. | | | | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | 992 | 992 | 992 | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | TOTAL WATER RATE BASE ADJUSTMENTS (Interim): | (5,206) | (887) | (3,046) | |
| 53 | | | | | |
| 54 | | | | | |
| 55 | TOTAL WATER RATE BASE ADJUSTMENTS (Final): | (3,972) | 346 | (1,813) | |

## SCHEDULE OF WATER PLANT IN SERVICE

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 18243 ENDED 09/30/86** | 85,473 |
| 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 / Pasco / Zephyr Shores**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-4 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-4 (W)

| Line No. | (1) Description | (2) WATER PLANT IN SERVICE YEAR-END BALANCES |
|---|---|---|
| 1 | **9/30/86 BALANCE** | **85,473** |
| 2 | 1986 Additions | 20,146 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 20,146 |
| 6 | **12/31/86 BALANCE** | **105,619** |
| 7 | 1987 Additions | 22,894 |
| 8 | 1987 Retirements | 380 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 22,514 |
| 11 | **12/31/87 BALANCE** | **128,133** |
| 12 | 1988 Additions | 34,546 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 34,546 |
| 16 | **12/31/88 BALANCE** | **162,679** |
| 17 | 1989 Additions | 16,555 |
| 18 | 1989 Retirements | 2,582 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 13,973 |
| 21 | **12/31/89 BALANCE** | **176,652** |
| 22 | 1990 Additions (A/C 101) | (2,306) |
| 23 | 1990 Additions (A/C 106) ** | 0 |
| 24 | 1990 Retirements (A/C 101) | 0 |
| 25 | 1990 Adjustments | 0 |
| 26 | 1990 Net Additions | (2,306) |
| 27 | **12/31/90 BALANCE** | **174,346** |
| 28 | 1990 General Plant Reallocation Adjustments * | 21,913 |
| 29 | **12/31/90 ADJUSTED BALANCE** | **196,260** |
| 30 | 1991 Additions (A/C 101) | 2,268 |
| 31 | 1991 Additions (A/C 106) ** | 0 |
| 32 | 1991 Retirements (A/C 101) | 0 |
| 33 | 1991 Adjustments | 0 |
| 34 | 1991 Net Additions | 2,269 |
| 35 | **12/31/91 BALANCE** | **198,528** |

* 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 / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

*Explanation:* Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-5 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W) ,A-4 (W)
Supporting Schedules: A-3 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 1991 PLANT IN SERVICE | | | | AVERAGE 1991 PLANT IN SERVICE | | |
| Line No. | Account No. and Name | Per Books 12/31/90 | 1991 Additions* A/C 101 | A/C 106 | Per Books 12/31/91 (2+3+4) | 1991 Utility Adjustments Beginning | Ending | Adjusted Balance 12/31/91 (5+7) | Balance Per Books ((2+5)/2) | Utility Adjustments ((6+7)/2) | Adj. Util. Balance (9+10) |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 5,615 | (5,615) | 0 | (0) | (5,615) | 0 | 0 | 2,807 | (2,807) | 0 |
| 3 | 302.1 Franchises | 376 | 984 | 0 | 1,361 | 0 | 0 | 1,361 | 868 | 0 | 868 |
| 4 | 339.1 Other Plant & Misc. | 366 | 0 | 0 | 366 | 0 | 0 | 366 | 366 | 0 | 366 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 128 | 0 | 0 | 128 | 0 | 0 | 128 | 128 | 0 | 128 |
| 7 | 304.2 Structures & Improvements | 652 | 0 | 0 | 652 | 0 | 0 | 652 | 652 | 0 | 652 |
| 8 | 305.2 Collect. & Impound. | 40 | 0 | 0 | 40 | 0 | 0 | 40 | 40 | 0 | 40 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 20,286 | 0 | 0 | 20,286 | 0 | 0 | 20,286 | 20,286 | 0 | 20,286 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 131 | 0 | 0 | 131 | 0 | 0 | 131 | 131 | 0 | 131 |
| 13 | 310.2 Power Generation Eq. | 44 | 0 | 0 | 44 | 0 | 0 | 44 | 44 | 0 | 44 |
| 14 | 311.2 Pumping Equipment | 26,287 | 0 | 0 | 26,287 | 0 | 0 | 26,287 | 26,287 | 0 | 26,287 |
| 15 | 339.2 Other Plant & Misc. | (54) | 0 | 0 | (54) | 0 | 0 | (54) | (54) | 0 | (54) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 1,354 | 0 | 0 | 1,354 | 0 | 0 | 1,354 | 1,354 | 0 | 1,354 |
| 18 | 304.3 Structures & Improvements | 25,909 | 0 | 0 | 25,909 | 0 | 0 | 25,909 | 25,909 | 0 | 25,909 |
| 19 | 320.3 Water Treatment Eq. | 6,290 | 0 | 0 | 6,290 | 0 | 0 | 6,290 | 6,290 | 0 | 6,290 |
| 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 | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 8 | 0 | 8 |
| 23 | 304.4 Structures & Improvements | 3 | 0 | 0 | 3 | 0 | 0 | 3 | 3 | 0 | 3 |
| 24 | 330.4 Distr. Reservoirs | 2,364 | 0 | 0 | 2,364 | 0 | 0 | 2,364 | 2,364 | 0 | 2,364 |
| 25 | 331.4 Transm. & Distribution | 23,901 | 0 | 0 | 23,901 | 0 | 0 | 23,901 | 23,901 | 0 | 23,901 |
| 26 | 333.4 Services | 980 | 67 | 0 | 1,047 | 0 | 0 | 1,047 | 1,014 | 0 | 1,014 |
| 27 | 334.4 Meters & Meter Insallation | 29,315 | 2,708 | 0 | 32,023 | 0 | 0 | 32,023 | 30,669 | 0 | 30,669 |
| 28 | 335.4 Hydrants | 357 | 0 | 0 | 357 | 0 | 0 | 357 | 357 | 0 | 357 |
| 29 | 339.4 Other Plant & Misc. | 123 | 0 | 0 | 123 | 0 | 0 | 123 | 123 | 0 | 123 |
| 30 | **GENERAL PLANT** | | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 2,746 | (92) | 0 | 2,654 | 0 | 0 | 2,654 | 2,700 | 0 | 2,700 |
| 32 | 304.5 Structures & Improvements | 13,243 | 327 | 0 | 13,570 | 0 | 0 | 13,570 | 13,407 | 0 | 13,407 |
| 33 | 340.5 Office Furniture & Equipme | 6,823 | 111 | 0 | 6,934 | 0 | 0 | 6,934 | 6,879 | 0 | 6,879 |
| 34 | 340.51 Computer Equipment | 8,995 | 3,264 | 0 | 12,259 | 0 | 0 | 12,259 | 10,627 | 0 | 10,627 |
| 35 | 341.5 Transportation Equipment | 8,796 | 679 | 0 | 9,475 | 0 | 0 | 9,475 | 9,135 | 0 | 9,135 |
| 36 | 342.5 Stores Equipment | 66 | 16 | 0 | 83 | 0 | 0 | 83 | 75 | 0 | 75 |
| 37 | 343.5 Tools, Shop & Garage | 3,494 | (65) | 0 | 3,429 | 0 | 0 | 3,429 | 3,462 | 0 | 3,462 |
| 38 | 344.5 Laboratory Equipment | 741 | 52 | 0 | 793 | 0 | 0 | 793 | 767 | 0 | 767 |
| 39 | 345.5 Power Operated Equipment | 4,716 | (406) | 0 | 4,310 | 0 | 0 | 4,310 | 4,513 | 0 | 4,513 |
| 40 | 346.5 Communication Equipment | 1,370 | 108 | 0 | 1,478 | 0 | 0 | 1,478 | 1,424 | 0 | 1,424 |
| 41 | 347.5 Miscellaneous Equipment | 428 | 110 | 0 | 537 | 0 | 0 | 537 | 483 | 0 | 483 |
| 42 | 348.5 Other Tangible Plant | 368 | 19 | 0 | 387 | 0 | 0 | 387 | 377 | 0 | 377 |
| 43 | | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 6,357 | (4,630) | 0 | 1,726 | (5,615) | 0 | 1,727 | 4,042 | (2,807) | 1,234 |
| 45 | **SUPPLY & PUMPING** | 47,514 | 0 | 0 | 47,514 | 0 | 0 | 47,514 | 47,514 | 0 | 47,514 |
| 46 | **WATER TREATMENT PLANT** | 33,553 | 0 | 0 | 33,553 | 0 | 0 | 33,553 | 33,553 | 0 | 33,553 |
| 47 | **TRANSM. & DISTRIBUTION** | 57,051 | 2,775 | 0 | 59,826 | 0 | 0 | 59,826 | 58,438 | 0 | 58,438 |
| 48 | **GENERAL PLANT** | 51,785 | 4,124 | 0 | 55,909 | 0 | 0 | 55,909 | 53,847 | 0 | 53,847 |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL PLANT IN SERVICE** | 196,260 | 2,268 | 0 | 198,528 | (5,615) | 0 | 198,528 | 197,394 | (2,807) | 194,587 |
| 51 | **LAND & LAND RIGHTS** | 4,236 | (92) | 0 | 4,144 | 0 | 0 | 4,144 | 4,190 | 0 | 4,190 |
| 52 | **TOTAL PIS LESS LAND** | 192,024 | 2,360 | 0 | 194,384 | (5,615) | 0 | 194,384 | 193,204 | (2,807) | 190,397 |

*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 / Pasco / Zephyr Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

**FPSC**
Schedule: A-5 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-4 (W), A-7 (W), A-20 (W)
Supporting Schedules: A-12 (W), A-16 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|
| | AVERAGE 1991 INVESTED PLANT IN SERVICE | | | | 1991 NON-USED & USEFUL | |
| Line No. Account No. and Name | Adjusted Utility Balance | Remove Contri. CIAC Property | Remove Advances For Construction | Invested Plant in Service | Percentage | Average Amount |
| 1 **INTANGIBLE PLANT** | | | | | | |
| 2 301.1 Organization | 0 | 0 | 0 | 0 | 0% | 0 |
| 3 302.1 Franchises | 868 | 0 | 0 | 868 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 366 | 0 | 0 | 366 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 303.2 Land & Land Rights | 128 | 0 | 0 | 128 | 0% | 0 |
| 7 304.2 Structures & Improvements | 652 | 0 | 0 | 652 | 0% | 0 |
| 8 305.2 Collect. & Impound. | 40 | 0 | 0 | 40 | 0% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 20,286 | 0 | 0 | 20,286 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 131 | 0 | 0 | 131 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 44 | 0 | 0 | 44 | 0% | 0 |
| 14 311.2 Pumping Equipment | 26,287 | 0 | 0 | 26,287 | 0% | 0 |
| 15 339.2 Other Plant & Misc. | (54) | 0 | 0 | (54) | 0% | 0 |
| 16 **WATER TREATMENT PLANT** | | | | | | |
| 17 303.3 Land & Land Rights | 1,354 | 0 | 0 | 1,354 | 0% | 0 |
| 18 304.3 Structures & Improvements | 25,909 | 0 | 0 | 25,909 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 6,290 | 0 | 0 | 6,290 | 0% | 0 |
| 20 339.3 Other Plant & Misc. | 0 | 0 | 0 | 0 | 0% | 0 |
| 21 **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 303.4 Land & Land Rights | 8 | 0 | 0 | 8 | 0% | 0 |
| 23 304.4 Structures & Improvements | 3 | 0 | 0 | 3 | 0% | 0 |
| 24 330.4 Distr. Reservlors | 2,364 | 0 | 0 | 2,364 | 83% | 1,962 |
| 25 331.4 Transm. & Distribution | 23,901 | 0 | 0 | 23,901 | 0% | 0 |
| 26 333.4 Services | 1,014 | 0 | 0 | 1,014 | 0% | 0 |
| 27 334.4 Meters & Meter Insallation | 30,669 | 0 | 0 | 30,669 | 0% | 0 |
| 28 335.4 Hydrants | 357 | 0 | 0 | 357 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 123 | 0 | 0 | 123 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | | |
| 31 303.5 Land & Land Rights | 2,700 | 0 | 0 | 2,700 | 0% | 0 |
| 32 304.5 Structures & Improvements | 13,407 | 0 | 0 | 13,407 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 6,879 | 0 | 0 | 6,879 | 0% | 0 |
| 34 340.51 Computer Equipment | 10,627 | 0 | 0 | 10,627 | 0% | 0 |
| 35 341.5 Transportation Equipment | 9,135 | 0 | 0 | 9,135 | 0% | 0 |
| 36 342.5 Stores Equipment | 75 | 0 | 0 | 75 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 3,462 | 0 | 0 | 3,462 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 767 | 0 | 0 | 767 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 4,513 | 0 | 0 | 4,513 | 0% | 0 |
| 40 346.5 Communication Equipment | 1,424 | 0 | 0 | 1,424 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 483 | 0 | 0 | 483 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 377 | 0 | 0 | 377 | 0% | 0 |
| 43 | | | | | | |
| 44 **INTANGIBLE PLANT** | 1,234 | 0 | 0 | 1,234 | | 0 |
| 45 **SUPPLY & PUMPING** | 47,514 | 0 | 0 | 47,514 | | 0 |
| 46 **WATER TREATMENT PLANT** | 33,553 | 0 | 0 | 33,553 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 58,438 | 0 | 0 | 58,438 | | 1,962 |
| 48 **GENERAL PLANT** | 53,847 | 0 | 0 | 53,847 | | 0 |
| 49 | | | | | | |
| 50 **TOTAL PLANT IN SERVICE** | 194,587 | 0 | 0 | 194,587 | | 1,962 |
| 51 **LAND & LAND RIGHTS** | 4,190 | 0 | 0 | 4,190 | | 0 |
| 52 **TOTAL PIS LESS LAND** | 190,397 | 0 | 0 | 190,397 | | 1,962 |
| 53 | Composite Non-Used & Useful PIS % (L50,C7 / L50,C5) = | | | | 1.01% | |

## SUMMARY OF WATER NON-USED AND USEFUL - 1991

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a summary of the items included in Non-Used and useful Plant. Submit additional supporting schedules, if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| | AVERAGE 1991 - NON-USED & USEFUL | | | |
| Line No. Description | Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedule(s) |
| **WATER** | | | | |
| 1 Plant in Service | 1,962 | 0 | 1,962 | A-5 (W) |
| 2 Land | 0 | 0 | 0 | A-5 (W) |
| 3 Accumulated Depreciation | (326) | 0 | (326) | A-9 (W) |
| 4 Other (Net Aquisition Adjustments) | 0 | 0 | 0 | A-20 (W) |
| 5 **TOTAL WATER NON-USED AND USEFUL** | 1,636 | 0 | 1,636 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Pasco / Zephyr Shores**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 18243 ENDED 09/30/86** | 10,741 |
| 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 / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-8 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-8 (W)

| Line No. | (1) Description | (2) WATER ACCUM. DEP. YEAR-END BALANCES |
|---|---|---|
| 1 | **9/30/86 BALANCE** | **10,741** |
| 2 | 1986 Additions | 239 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 239 |
| 6 | **12/31/86 BALANCE** | **10,980** |
| 7 | 1987 Additions | 2,861 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 2,861 |
| 11 | **12/31/87 BALANCE** | **13,841** |
| 12 | 1988 Additions | 3,559 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 3,559 |
| 16 | **12/31/88 BALANCE** | **17,400** |
| 17 | 1989 Additions | 4,151 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 4,151 |
| 21 | **12/31/89 BALANCE** | **21,551** |
| 22 | 1990 Additions | 4,563 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 4,563 |
| 26 | **12/31/90 BALANCE** | **26,114** |
| 27 | 1990 General Plant Reallocation Adjustments * | 14,378 |
| 28 | **12/31/90 ADJUSTED BALANCE** | **40,492** |
| 29 | 1991 Additions | 10,261 |
| 30 | 1991 Retirements | 0 |
| 31 | 1991 Adjustments | 646 |
| 32 | 1991 Net Additions | 10,907 |
| 33 | **12/31/91 BALANCE** | **51,400** |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Beginning, End of Year, and Average Balances**

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W)
Supporting Schedule: B-13 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 ACCUMULATED DEPRECIATION | | | | | | AVERAGE 1991 ACCUM. DEPR. | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions * | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 Organization | 650 | 0 | 650 | (650) | (650) | 0 | 650 | (650) | 0 |
| 3 | 302.1 Franchises | 23 | 22 | 44 | 0 | 0 | 44 | 34 | 0 | 34 |
| 4 | 339.1 Other Plant & Misc. | 23 | 15 | 38 | 0 | 0 | 38 | 30 | 0 | 30 |
| 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 | 232 | 20 | 252 | 0 | 0 | 252 | 242 | 0 | 242 |
| 8 | 305.2 Collect. & Impound. | 3 | 1 | 4 | 0 | 0 | 4 | 3 | 0 | 3 |
| 9 | 306.2 Lake, River & Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 2,910 | 676 | 3,586 | 0 | 0 | 3,586 | 3,248 | 0 | 3,248 |
| 11 | 308.2 Infiltration Galleries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 2,193 | 4 | 2,197 | 0 | 0 | 2,197 | 2,195 | 0 | 2,195 |
| 13 | 310.2 Power Generation Eq. | 840 | 2 | 842 | 0 | 0 | 842 | 841 | 0 | 841 |
| 14 | 311.2 Pumping Equipment | 2,872 | 1,314 | 4,187 | 0 | 0 | 4,187 | 3,529 | 0 | 3,529 |
| 15 | 339.2 Other Plant & Misc. | (3) | (2) | (6) | 0 | 0 | (6) | (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 | 2,554 | 785 | 3,339 | 0 | 0 | 3,339 | 2,946 | 0 | 2,946 |
| 19 | 320.3 Water Treatment Eq. | 855 | 286 | 1,141 | 0 | 0 | 1,141 | 998 | 0 | 998 |
| 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 | 361 | 64 | 425 | 0 | 0 | 425 | 393 | 0 | 393 |
| 25 | 331.4 Transm. & Distribution | 3,710 | 556 | 4,265 | 0 | 0 | 4,265 | 3,987 | 0 | 3,987 |
| 26 | 333.4 Services | 122 | 25 | 147 | 0 | 0 | 147 | 134 | 0 | 134 |
| 27 | 334.4 Meters & Meter Insallation | 6,165 | 1,533 | 7,698 | 0 | 0 | 7,698 | 6,931 | 0 | 6,931 |
| 28 | 335.4 Hydrants | 29 | 8 | 37 | 0 | 0 | 37 | 33 | 0 | 33 |
| 29 | 339.4 Other Plant & Misc. | 19 | 5 | 24 | 0 | 0 | 24 | 22 | 0 | 22 |
| 30 | **GENERAL PLANT** | | | | | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 1,751 | 335 | 2,086 | 0 | 0 | 2,086 | 1,918 | 0 | 1,918 |
| 33 | 340.5 Office Furniture & Equipment | 2,201 | 459 | 2,660 | 0 | 0 | 2,660 | 2,431 | 0 | 2,431 |
| 34 | 340.51 Computer Equipment | 1,129 | 1,771 | 2,900 | 0 | 1,296 | 4,197 | 2,015 | 648 | 2,663 |
| 35 | 341.5 Transportation Equipment | 5,564 | 1,523 | 7,087 | 0 | 0 | 7,087 | 6,326 | 0 | 6,326 |
| 36 | 342.5 Stores Equipment | 21 | 4 | 25 | 0 | 0 | 25 | 23 | 0 | 23 |
| 37 | 343.5 Tools, Shop & Garage | 1,580 | 216 | 1,796 | 0 | 0 | 1,796 | 1,688 | 0 | 1,688 |
| 38 | 344.5 Laboratory Equipment | 331 | 51 | 382 | 0 | 0 | 382 | 357 | 0 | 357 |
| 39 | 345.5 Power Operated Equipment | 3,605 | 376 | 3,981 | 0 | 0 | 3,981 | 3,793 | 0 | 3,793 |
| 40 | 346.5 Communication Equipment | 527 | 142 | 670 | 0 | 0 | 670 | 598 | 0 | 598 |
| 41 | 347.5 Miscellaneous Equipment | 75 | 32 | 108 | 0 | 0 | 108 | 91 | 0 | 91 |
| 42 | 348.5 Other Tangible Plant | 150 | 38 | 188 | 0 | 0 | 188 | 169 | 0 | 169 |
| 43 | | | | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 696 | 36 | 732 | (650) | (650) | 82 | 714 | (650) | 64 |
| 45 | **SUPPLY & PUMPING** | 9,048 | 2,015 | 11,063 | 0 | 0 | 11,063 | 10,055 | 0 | 10,055 |
| 46 | **WATER TREATMENT PLANT** | 3,409 | 1,071 | 4,480 | 0 | 0 | 4,480 | 3,944 | 0 | 3,944 |
| 47 | **TRANSM. & DISTRIBUTION** | 10,405 | 2,191 | 12,596 | 0 | 0 | 12,596 | 11,500 | 0 | 11,500 |
| 48 | **GENERAL PLANT** | 16,935 | 4,947 | 21,882 | 0 | 1,296 | 23,179 | 19,408 | 648 | 20,057 |
| 49 | | | | | | | | | | |
| 50 | TOTAL WATER ACCUM. DEP. | 40,492 | 10,261 | 50,753 | (650) | 646 | 51,400 | 45,623 | (2) | 45,621 |

*Net Additions = Depreciation Expense Less Net Retirements

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

**Non-Used and Useful Calculations**

**Company: SSU / Pasco / Zephyr Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

FPSC
Schedule: A-9 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-8 (W), A-20 (W)
Supporting Schedules: A-14 (W)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | AVERAGE 1991 INVESTED ACCUM. DEPRE. | | | 1991 NON-USED & USEFUL | |
| Line No. Account No. and Name | Adjusted Utility Balance | Remove CIAC Accum. Amort. Cont. Prop. | Adjusted Accum. Depr. | Percentage | Average Amount |
| 1 **INTANGIBLE PLANT** | | | | | |
| 2 301.1 Organization | 0 | 0 | 0 | 0% | 0 |
| 3 302.1 Franchises | 34 | 0 | 34 | 0% | 0 |
| 4 339.1 Other Plant & Misc. | 30 | 0 | 30 | 0% | 0 |
| 5 **SOURCE OF SUPPLY & PUMPING** | | | | | |
| 6 303.2 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 7 304.2 Structures & Improvements | 242 | 0 | 242 | 0% | 0 |
| 8 305.2 Collect. & Impound. | 3 | 0 | 3 | 0% | 0 |
| 9 306.2 Lake, River & Other | 0 | 0 | 0 | 0% | 0 |
| 10 307.2 Wells & Springs | 3,248 | 0 | 3,248 | 0% | 0 |
| 11 308.2 Infiltration Galleries | 0 | 0 | 0 | 0% | 0 |
| 12 309.2 Supply Mains | 2,195 | 0 | 2,195 | 0% | 0 |
| 13 310.2 Power Generation Eq. | 841 | 0 | 841 | 0% | 0 |
| 14 311.2 Pumping Equipment | 3,529 | 0 | 3,529 | 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 | 2,946 | 0 | 2,946 | 0% | 0 |
| 19 320.3 Water Treatment Eq. | 998 | 0 | 998 | 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 | 393 | 0 | 393 | 83% | 326 |
| 25 331.4 Transm. & Distribution | 3,987 | 0 | 3,987 | 0% | 0 |
| 26 333.4 Services | 134 | 0 | 134 | 0% | 0 |
| 27 334.4 Meters & Meter Installation | 6,931 | 0 | 6,931 | 0% | 0 |
| 28 335.4 Hydrants | 33 | 0 | 33 | 0% | 0 |
| 29 339.4 Other Plant & Misc. | 22 | 0 | 22 | 0% | 0 |
| 30 **GENERAL PLANT** | | | | | |
| 31 303.5 Land & Land Rights | 0 | 0 | 0 | 0% | 0 |
| 32 304.5 Structures & Improvements | 1,918 | 0 | 1,918 | 0% | 0 |
| 33 340.5 Office Furniture & Equipment | 2,431 | 0 | 2,431 | 0% | 0 |
| 34 340.51 Computer Equipment | 2,663 | 0 | 2,663 | 0% | 0 |
| 35 341.5 Transportation Equipment | 6,326 | 0 | 6,326 | 0% | 0 |
| 36 342.5 Stores Equipment | 23 | 0 | 23 | 0% | 0 |
| 37 343.5 Tools, Shop & Garage | 1,688 | 0 | 1,688 | 0% | 0 |
| 38 344.5 Laboratory Equipment | 357 | 0 | 357 | 0% | 0 |
| 39 345.5 Power Operated Equipment | 3,793 | 0 | 3,793 | 0% | 0 |
| 40 346.5 Communication Equipment | 598 | 0 | 598 | 0% | 0 |
| 41 347.5 Miscellaneous Equipment | 91 | 0 | 91 | 0% | 0 |
| 42 348.5 Other Tangible Plant | 169 | 0 | 169 | 0% | 0 |
| 43 | | | | | |
| 44 **INTANGIBLE PLANT** | 64 | 0 | 64 | | 0 |
| 45 **SUPPLY & PUMPING** | 10,055 | 0 | 10,055 | | 0 |
| 46 **WATER TREATMENT PLANT** | 3,944 | 0 | 3,944 | | 0 |
| 47 **TRANSM. & DISTRIBUTION** | 11,500 | 0 | 11,500 | | 326 |
| 48 **GENERAL PLANT** | 20,057 | 0 | 20,057 | | 0 |
| 49 | | | | | |
| 50 **TOTAL** | 45,621 | 0 | 45,621 | | 326 |
| 51 **Composite Non-Used & Useful Acc. Dep. % (L50,C6 / L50,C4) =** | | | | 0.72% | |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 18243 ENDED 09/30/86** | 60,153 |
| 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 / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer *separately*, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-11 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-12 (W)

| Line No. | (1) Description | (2) WATER CIAC YEAR-END BALANCES |
|---|---|---|
| 1 | **9/30/86 BALANCE** | 60,153 |
| 2 | 1986 Additions | 0 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 0 |
| 6 | **12/31/86 BALANCE** | 60,153 |
| 7 | 1987 Additions | 5,850 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 5,850 |
| 11 | **12/31/87 BALANCE** | 66,003 |
| 12 | 1988 Additions | 0 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 0 |
| 16 | **12/31/88 BALANCE** | 66,003 |
| 17 | 1989 Additions | 0 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 0 |
| 21 | **12/31/89 BALANCE** | 66,003 |
| 22 | 1990 Additions | 0 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 0 |
| 26 | **12/31/90 BALANCE** | 66,003 |
| 27 | 1991 Additions | 0 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 0 |
| 31 | **12/31/91 BALANCE** | 66,003 |

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1991
**Beginning, End of Year, and Average Balances**

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending, and average balances of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-12 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-11 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 CIAC | | | | | | AVERAGE 1991 CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| **WATER** | | | | | | | | | |
| 1 Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 60,153 | 0 | 60,153 | 0 | 0 | 60,153 | 60,153 | 0 | 60,153 |
| 3 Meter Installation Fees | 5,850 | 0 | 5,850 | 0 | 0 | 5,850 | 5,850 | 0 | 5,850 |
| 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 | 66,003 | 0 | 66,003 | 0 | 0 | 66,003 | 66,003 | 0 | 66,003 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: *Provide the annual balance of* accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **BALANCE PER ORDER 18243 ENDED 09/30/86** | 5,899 |
| 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 / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Schedule: A-13 (W)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)
A-14 (W)

| Line No. | (1) Description | (2) WATER ACCUM. CIAC AMORT. YEAR-END BALANCES |
|---|---|---|
| 1 | **9/30/86 BALANCE** | 5,899 |
| 2 | 1986 Additions | 376 |
| 3 | 1986 Retirements | 0 |
| 4 | 1986 Adjustments | 0 |
| 5 | 1986 Net Additions | 376 |
| 6 | **12/31/86 BALANCE** | 6,275 |
| 7 | 1987 Additions | 1,577 |
| 8 | 1987 Retirements | 0 |
| 9 | 1987 Adjustments | 0 |
| 10 | 1987 Net Additions | 1,577 |
| 11 | **12/31/87 BALANCE** | 7,852 |
| 12 | 1988 Additions | 1,650 |
| 13 | 1988 Retirements | 0 |
| 14 | 1988 Adjustments | 0 |
| 15 | 1988 Net Additions | 1,650 |
| 16 | **12/31/88 BALANCE** | 9,502 |
| 17 | 1989 Additions | 1,650 |
| 18 | 1989 Retirements | 0 |
| 19 | 1989 Adjustments | 0 |
| 20 | 1989 Net Additions | 1,650 |
| 21 | **12/31/89 BALANCE** | 11,152 |
| 22 | 1990 Additions | 1,650 |
| 23 | 1990 Retirements | 0 |
| 24 | 1990 Adjustments | 0 |
| 25 | 1990 Net Additions | 1,650 |
| 26 | **12/31/90 BALANCE** | 12,802 |
| 27 | 1991 Additions | 1,696 |
| 28 | 1991 Retirements | 0 |
| 29 | 1991 Adjustments | 0 |
| 30 | 1991 Net Additions | 1,696 |
| 31 | **12/31/91 BALANCE** | 14,498 |

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

**Begining, End of Year, and Average Balances**

**Company: SSU / Pasco / Zephyr Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the beginning, ending and average balances of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

FPSC
Schedule: A-14 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W), A-13 (W)
Supporting Schedule: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|
| | 1991 ACCUMULATED AMORTIZATION OF CIAC | | | | | | AVERAGE 1991 ACC. AMORT. CIAC | | |
| Line No. Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | 1991 Utility Adjustments Beginning | 1991 Utility Adjustments Ending | Adjusted Balance 12/31/91 | Per Books | Utility Adjustments | Adj. Util. Balance |
| **WATER** | | | | | | | | | |
| 1 Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 12,291 | 1,403 | 13,694 | 0 | 0 | 13,694 | 12,992 | 0 | 12,992 |
| 3 Meter Installation Fees | 511 | 293 | 804 | 0 | 0 | 804 | 658 | 0 | 658 |
| 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 | 12,802 | 1,696 | 14,498 | 0 | 0 | 14,498 | 13,650 | 0 | 13,650 |

## SCHEDULE OF WATER ANNUAL AFUDC RATES USED - 1991

**Company: SSU / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Schedule: A-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

---

**A complete description/explanation of the AFUDC rates used is contained in Volume I of the MFR's.**

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Annual Balances Subsequent to Last Established Rate Base - 1991**

**Company: SSU / Pasco / Zephyr Shores**

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
*Interim* [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and / or retirements specifically identifying those amounts.

Schedule: A-16 (W)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (W) pg. 2 of 2
Recap Schedule: A-1 (W)

| Line No. | (1) Description | (2) WATER ADV. FOR CONSTR. YEAR-END BALANCES |
|---|---|---|
| 1 | __/__/__ BALANCE | 0 |
| 2 | 19__ Additions | 0 |
| 3 | 19__ Adjustments | 0 |
| 4 | __/__/__ BALANCE | 0 |
| 5 | 19__ Additions | 0 |
| 6 | 19__ Adjustments | 0 |
| 7 | __/__/__ BALANCE | 0 |
| 8 | 19__ Additions | 0 |
| 9 | 19__ Adjustments | 0 |
| 10 | __/__/__ BALANCE | 0 |
| 11 | 19__ Additions | 0 |
| 12 | 19__ Adjustments | 0 |
| 14 | __/__/__ BALANCE | 0 |
| 15 | 19__ Additions | 0 |
| 16 | 19__ Adjustments | 0 |
| 16 | | |
| 17 | __/__/__ BALANCE | |

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION

**Beginning and End of Year and Average Balances - 1991**

**Company: SSU / Pasco / Zephyr Shores**

FPSC

Schedule: A-16 (W)
Page 2 of 2
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the ending and average of Advances For Construction, for the test year if a projected year is employed, provide breakdown for base year and intermediate year also.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1991 ADVANCES FOR CONSTRUCTION | | | | | AVERAGE 1991 ADV. FOR CONSTRU. | | |
| Line No. | Account No. and Name | Balance Ended 12/31/90 | Net Additions | Balance Ended 12/31/91 | Utility Adjustments | Adjusted Balance 12/31/91 | Per Book | Utility Adjustments | Adj. Util. Balance |
| | **WATER** | | | | | | | | |

## SCHEDULE OF WATER WORKING CAPTIAL ALLOWANCE CALCULATION - 1991

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the calculation of working capital using the *formula method*. This is calculated by taking the balance of O&M Expenses divided by 8.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1991 WORKING CAPITAL (INTERIM) | | | 1991 WORKING CAPITAL (FINAL) | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Operation and Maintenance Expenses | 52,859 | (1,928) | 50,931 | 52,859 | 7,937 | 60,796 | B-1 (W) |
| 2 | Divided by | 8 | 8 | 8 | 8 | 8 | 8 | |
| 3 | **TOTAL WORKING CAPITAL ALLOWANCE** | **6,607** | **(241)** | **6,366** | **6,607** | **992** | **7,600** | |

## 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 / Pasco / Zephyr Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (W)
Recap Schedule: A-1 (W)

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **AQUISITION ADJUSTMENTS BALANCE** | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | |
| Line No. | Description | Amount | Description | Amount |
| 1 | **BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?** | 0 | **BALANCE PER ORDER NO. XXXXX ENDED ? / ? / ?** | 0 |
| 2 | Adjustments | 0 | Adjustments | 0 |
| 3 | **12/31/90 BALANCE** | 0 | **? / ? / ? Adjusted Balance** | 0 |
| | | | 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 - % | 1.01% | 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 - % | 0.72% | 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

---

# Zephyr Shores - 1427

## Pasco County (SSU)

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (FINAL)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 1 of 2
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (FINAL) | | | 1991 REQUIRED OPERATING INCOME (FINAL) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES:** | | | | | | | |
| 2 Water Sales | 48,419 | 2,015 | 50,434 | 40,889 | 91,323 | 81.07% | B-4, B-3 (W) |
| 3 Other Revenues | 1,150 | 595 | 1,745 | 0 | 1,745 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | 49,569 | 2,610 | 52,179 | 40,889 | 93,068 | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 52,859 | 7,937 | 60,796 | 0 | 60,796 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 8,513 | 0 | 8,513 | 0 | 8,513 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 5,361 | 1,924 | 7,285 | 1,840 | 9,125 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (9,129) | (2,689) | (11,818) | 14,694 | 2,876 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | 57,603 | 7,172 | 64,775 | 16,534 | 81,309 | | |
| 11 **NET OPERATING INCOME:** | (8,034) | (4,562) | (12,596) | 24,355 | 11,759 | | |
| 12 **RATE BASE** | 103,443 | | 101,630 | | 101,630 | | A-1 (W) |
| 13 **RATE OF RETURN** | -7.77% | | -12.39% | | 11.57% | | D-1 (W) |

## SCHEDULE OF WATER PRESENT AND REQUIRED NET OPERATING INCOME - 1991 (INTERIM)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provided the calculation of net operating income for the interim year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1 (W)
Page 2 of 2
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1991 PRESENT OPERATING INCOME (INTERIM) | | | 1991 REQUIRED OPERATING INCOME (INTERIM) | | | |
| Line No. Description | Per Books | Utility Test Year Adjustments | Utility Adjusted Test Year | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES:** | | | | | | | |
| 2 Water Sales | 48,419 | 2,015 | 50,434 | 30,420 | 80,854 | 60.32% | B-4, B-3 (W) |
| 3 Other Revenues | 1,150 | 0 | 1,150 | 0 | 1,150 | | B-4 (W) |
| 4 **TOTAL OPERATING REVENUES** | **49,569** | **2,015** | **51,584** | **30,420** | **82,004** | | B-4, B-3 (W) |
| **OPERATING EXPENSES:** | | | | | | | |
| 5 Operation & Maintenance | 52,859 | (1,928) | 50,931 | 0 | 50,931 | | B-5 (W) |
| 6 Depreciation, net of CIAC Amort. | 8,513 | 0 | 8,513 | 0 | 8,513 | | B-13 (W) |
| 7 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18 (W) |
| 8 Taxes Other Than Income | 5,361 | 1,897 | 7,258 | 1,369 | 8,627 | | B-15, B-3 (W) |
| 9 Provision For Income Taxes | (9,129) | 826 | (8,303) | 10,932 | 2,629 | | B-16, B-3 (W) |
| 10 **TOTAL OPERATING EXPENSES** | **57,603** | **795** | **58,398** | **12,301** | **70,699** | | |
| 11 **NET OPERATING INCOME:** | **(8,034)** | **1,220** | **(6,814)** | **18,119** | **11,305** | | |
| 12 **RATE BASE** | **103,443** | | **100,396** | | **100,396** | | A-1 (W) |
| 13 **RATE OF RETURN** | **-7.77%** | | **-6.79%** | | **11.26%** | | D-1 (W) |

## SCHEDULE OF REQUIRED REVENUE INCREASE CALCULATION - 1991 (Interim/Final)

**Company: SSU / Pasco / Zephyr Shores**
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

**FPSC**
Schedule: B-3 (W)
Page 1 of 2
Preparer: Chuck Lewis

| Line No. | (1) Description | (2) INTERIM 1991 | | (3) FINAL 1991 | | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | | | |
| 2 | *Return on Equity (%)* | 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 | 100,396 | | 101,630 | | A-1 (W) | - |
| 5 | Required Income (L3 x L4) | 11,305 | | 11,759 | | - | - |
| 6 | Adjusted Income under Present Rates | (6,814) | | (12,596) | | B-1 (W) | - |
| 7 | Income Deficiency (L5 - L6) | 18,119 | | 24,355 | | - | - |
| 8 | Revenue Conversion Factor (1 - Tax Rate) | 0.6237 | | 0.6237 | | - | - |
| 9 | Revenue Adjustment before RAF (L7 / L8) | 29,051 | | 39,049 | | - | - |
| 10 | RAF Conversion Factor | 0.9550 | | 0.9550 | | - | - |
| 11 | **REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)** | 30,420 | | 40,889 | | - | B-1 (W) |
| 12 | **INCOME TAX ADJUSTMENT:** | | | | | | |
| 13 | Revenue Increase before RAF (L9) | 29,051 | | 39,049 | | - | - |
| 14 | *Composite Income Tax Rate* | 0.3763 | (C) | 0.3763 | (C) | - | - |
| 15 | **INCOME TAX INCREASE (L13 x L14)** | 10,932 | | 14,694 | | - | B-1 (W) |
| 16 | ***TAXES OTHER THAN INCOME ADJUSTMENT:*** | | | | | | |
| 17 | **REVENUE ASSESSMENT FEE (L11 - L9)** | 1,369 | | 1,840 | | - | B-1 (W) |
| 18 | **NET OPERATING INCOME ADJUSTMENT** | | | | | | |
| 19 | **NET INCOME INCREASE [L11 - (L15 + L17)]** | 18,119 | | 24,355 | | | 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 / Pasco / Zephyr Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

Schedule: B-3 (W)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

| Line No. | (1) Description | (2) PRESENT INCOME ADJUSTMENTS Interim | (3) Final | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. REVENUES:** | | | |
| 2 | 1. Difference between Booked & Annualized Revenues. | 2,015 | 2,610 | B-4 (W) |
| 3 | | | | |
| 4 | 2. | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 2,015 | 2,610 | |
| 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. | (1,928) | (1,928) | B-5 (W) |
| 10 | | | | |
| 11 | 2. Add allocation of current rate case expense amortization. | | 2,254 | B-5 (W) |
| 12 | | | | |
| 13 | 3. Add allocation of 3 months of A&G allocated to Lehigh. | | 480 | B-5 (W) |
| 14 | | | | |
| 15 | 4. Add allocation of estimated annual Lehigh expenses. | | 857 | B-5 (W) |
| 16 | | | | |
| 17 | 5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division. | | (67) | B-5 (W) |
| 18 | | | | |
| 19 | 6. Calculate proforma attrition adjustments. | | 1,689 | B-5 (W) |
| 20 | | | | |
| 21 | 7. Add allocation of post retirement benefits. | | 4,652 | B-5 (W) |
| 22 | | | | |
| 23 | | | | |
| 24 | | (1,928) | 7,937 | |
| 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. | 91 | 117 | B-15 (W) |
| 41 | | | | |
| 42 | 2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 | 1,806 | 1,806 | B-15 (W) |
| 43 | and reclassify consistent with NARUC. | | | |
| 44 | | | | |
| 45 | | 1,897 | 1,924 | |
| 46 | **F. INCOME TAXES:** | | | |
| 47 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | 626 | (2,689) | B-16 (W) |
| 48 | | | | |
| 49 | 2. | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | 626 | (2,689) | |
| 53 | | | | |
| 54 | | | | |
| 55 | **TOTAL WATER PRESENT INCOME ADJUSTMENTS:** | 1,220 | (4,562) | |

## PRESENT WATER OPERATING REVENUES - 1991

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

FPSC
Schedule: B-4 (W)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-1 (W)

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | 1991 REVENUES (PRESENT) | | |
| Line No. Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 **WATER SALES:** | | | |
| 2 460 Unmetered Water Revenue | 0 | 0 | |
| 3 461.1 Metered - Residential | 44,451 | 0 | |
| 4 461.2 Metered - Commercial | 3,007 | 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** | 47,458 | 1,937 | 49,395 |
| 9 **OTHER WATER SALES:** | | | |
| 10 462.1 Public Fire Protection | 0 | 0 | |
| 11 462.2 Private Fire Protection | 346 | 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 | 615 | 0 | |
| 16 *SUBTOTAL OTHER WATER SALES* | 962 | 77 | 1,039 |
| 17 **TOTAL WATER SALES** | 48,419 | 2,015 | 50,434 |
| 18 **OTHER WATER REVENUES:** | | | |
| 19 470 Forfeited Discounts | 0 | 0 | |
| 20 471 Misc. Service Revenues | 1,150 | 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** | 1,150 | 595 | 1,745 |
| 25 **GRAND TOTAL WATER OPERATING REVENUES (INTERIM)** | 49,569 | 2,015 | 51,584 |
| 26 **GRAND TOTAL WATER OPERATING REVENUES (FINAL)** | 49,569 | 2,610 | 52,179 |

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 / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1991 TOTAL O&M (.1 - .8) | | | 1991 DIRECT O&M (.1 - .6) | | | 1991 ALLOCATED CUST ACCTS (.7) | | | 1991 ALLOCATED A&G (.8) | | |
| Line No. | Account No. and Name | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M |
| 1 | 601 Salaries & Wages - Employees | 20,928 | 1,692 | 22,620 | 6,501 | 325 | 6,826 | 3,616 | 564 | 4,180 | 10,810 | 803 | 11,614 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits | 6,605 | 2,305 | 8,910 | 1,654 | (371) | 1,283 | 1,036 | (291) | 746 | 3,915 | 2,967 | 6,882 |
| 4 | 610 Purchased Water | 10,947 | 0 | 10,947 | 10,947 | 0 | 10,947 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 1,828 | 18 | 1,847 | 1,642 | 0 | 1,642 | 0 | 16 | 16 | 186 | 3 | 188 |
| 6 | 616 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 104 | 4 | 107 | 104 | 4 | 107 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials and Supplies | 2,278 | 160 | 2,438 | 1,349 | 49 | 1,398 | 35 | 60 | 94 | 894 | 51 | 946 |
| 9 | 631 Contractual Services - Engr. | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 10 | 632 Contractual Services - Acct. | 869 | 37 | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 869 | 37 | 906 |
| 11 | 633 Contractual Services - Legal | 353 | 22 | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 353 | 22 | 375 |
| 12 | 634 Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 995 | 50 | 1,045 | 573 | 21 | 594 | 0 | 0 | 0 | 422 | 29 | 451 |
| 14 | 641 Rental of Building/Real Prop. | 169 | 84 | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 169 | 84 | 252 |
| 15 | 642 Rental of Equipment | 6 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 7 |
| 16 | 650 Transportation Expense | 569 | 46 | 615 | 559 | 20 | 579 | 6 | 23 | 29 | 5 | 3 | 7 |
| 17 | 656 Insurance - Vehicle | 513 | 87 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 513 | 87 | 600 |
| 18 | 657 Insurance - General Liability | 597 | 66 | 663 | 0 | 0 | 0 | 0 | 0 | 0 | 597 | 66 | 663 |
| 19 | 658 Insurance - Workman's Comp. | 11 | 722 | 733 | 0 | 226 | 226 | 0 | 129 | 129 | 11 | 366 | 377 |
| 20 | 659 Insurance - Other | 349 | 15 | 364 | 0 | 0 | 0 | 0 | 0 | 0 | 349 | 15 | 364 |
| 21 | 660 Advertising Expense | 37 | 3 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 37 | 3 | 40 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 2,254 | 2,254 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,254 | 2,254 |
| 23 | 667 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670 Bad Debt Expense | 937 | 61 | 998 | 0 | 0 | 0 | 937 | 61 | 998 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 4,762 | 314 | 5,076 | 164 | 6 | 170 | 7 | 22 | 28 | 4,591 | 286 | 4,877 |
| 26 | TOTAL WATER O&M EXPENSES | 52,859 | 7,937 | 60,796 | 23,493 | 280 | 23,773 | 5,637 | 583 | 6,220 | 23,729 | 7,074 | 30,803 |
| 27 | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 Salaries & Wages - Employees | 20,928 | 1,692 | 22,620 | 6,501 | 325 | 6,826 | 3,616 | 564 | 4,180 | 10,810 | 803 | 11,614 |
| 29 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 Employee Pensions & Benefits | 6,605 | 2,305 | 8,910 | 1,654 | (371) | 1,283 | 1,036 | (291) | 746 | 3,915 | 2,967 | 6,882 |
| 31 | TOTAL WATER LABOR COSTS | 27,533 | 3,997 | 31,530 | 8,155 | (46) | 8,109 | 4,653 | 273 | 4,925 | 14,725 | 3,770 | 18,496 |

0864

## SUMMARY OF DIRECT AND ALLOCATED WATER OPERATING AND MAINTENANCE EXPENSES - 1991 (INTERIM)

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O&M expenses for the test year.

FPSC
Schedule: B-5 (W)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W) (p. 2 - 5)
Recap Schedule: B-1 (W)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 1991 TOTAL O&M (.1 - .8) | | | 1991 DIRECT O&M (.1 - .6) | | | 1991 ALLOCATED CUST ACCTS (.7) | | | 1991 ALLOCATED A&G (.8) | | |
| Line No. | Account No. | 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 | 20,928 | 0 | 20,928 | 6,501 | 0 | 6,501 | 3,616 | 0 | 3,616 | 10,810 | 0 | 10,810 |
| 2 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 | Employee Pensions & Benefits | 6,605 | (2,620) | 3,985 | 1,654 | (416) | 1,238 | 1,036 | (348) | 689 | 3,915 | (1,857) | 2,058 |
| 4 | 610 | Purchased Water | 10,947 | 0 | 10,947 | 10,947 | 0 | 10,947 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 | Purchased Power | 1,828 | 0 | 1,828 | 1,642 | 0 | 1,642 | 0 | 0 | 0 | 186 | 0 | 186 |
| 6 | 616 | Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 | Chemicals | 104 | 0 | 104 | 104 | 0 | 104 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 | Materials and Supplies | 2,278 | 0 | 2,278 | 1,349 | 0 | 1,349 | 35 | 0 | 35 | 894 | 0 | 894 |
| 9 | 631 | Contractual Services - Engr. | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 10 | 632 | Contractual Services - Acct. | 869 | 0 | 869 | 0 | 0 | 0 | 0 | 0 | 0 | 869 | 0 | 869 |
| 11 | 633 | Contractual Services - Legal | 353 | 0 | 353 | 0 | 0 | 0 | 0 | 0 | 0 | 353 | 0 | 353 |
| 12 | 634 | Contractual Services - Mgmt. Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 | Contractual Services - Other | 995 | 0 | 995 | 573 | 0 | 573 | 0 | 0 | 0 | 422 | 0 | 422 |
| 14 | 641 | Rental of Building/Real Prop. | 169 | 0 | 169 | 0 | 0 | 0 | 0 | 0 | 0 | 169 | 0 | 169 |
| 15 | 642 | Rental of Equipment | 6 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 16 | 650 | Transportation Expense | 569 | 0 | 569 | 559 | 0 | 559 | 6 | 0 | 6 | 5 | 0 | 5 |
| 17 | 656 | Insurance - Vehicle | 513 | 0 | 513 | 0 | 0 | 0 | 0 | 0 | 0 | 513 | 0 | 513 |
| 18 | 657 | Insurance - General Liability | 597 | 0 | 597 | 0 | 0 | 0 | 0 | 0 | 0 | 597 | 0 | 597 |
| 19 | 658 | Insurance - Workman's Comp. | 11 | 692 | 703 | 0 | 218 | 218 | 0 | 122 | 122 | 11 | 352 | 363 |
| 20 | 659 | Insurance - Other | 349 | 0 | 349 | 0 | 0 | 0 | 0 | 0 | 0 | 349 | 0 | 349 |
| 21 | 660 | Advertising Expense | 37 | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 37 | 0 | 37 |
| 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 | 937 | 0 | 937 | 0 | 0 | 0 | 937 | 0 | 937 | 0 | 0 | 0 |
| 25 | 675 | Miscellaneous Expenses | 4,762 | 0 | 4,762 | 164 | 0 | 164 | 7 | 0 | 7 | 4,591 | 0 | 4,591 |
| 26 | | TOTAL WATER O&M EXPENSES | 52,859 | (1,928) | 50,931 | 23,493 | (197) | 23,296 | 5,637 | (226) | 5,410 | 23,729 | (1,505) | 22,225 |
| 27 | | Total Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor | Labor | Adjustments | Adj. Labor |
| 28 | 601 | Salaries & Wages - Employees | 20,928 | 0 | 20,928 | 6,501 | 0 | 6,501 | 3,616 | 0 | 3,616 | 10,810 | 0 | 10,810 |
| 29 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 604 | Employee Pensions & Benefits | 6,605 | (2,620) | 3,985 | 1,654 | (416) | 1,238 | 1,036 | (348) | 689 | 3,915 | (1,857) | 2,058 |
| 31 | | TOTAL WATER LABOR COSTS | 27,533 | (2,620) | 24,912 | 8,155 | (416) | 7,739 | 4,653 | (348) | 4,305 | 14,725 | (1,857) | 12,869 |

0865

## DETAIL OF TOTAL MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| Line No. | (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 TOTAL O & M Adjusted Balance Interim | (17) Final Adjustments | (18) Adjusted Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-8 Salaries & Wages - Employees | 1,172 | 1,395 | 1,574 | 1,597 | 1,787 | 1,906 | 1,976 | 1,521 | 1,789 | 1,855 | 1,705 | 2,650 | 20,928 | 0 | 20,928 | 1,692 | 22,620 |
| 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 | 405 | 474 | 544 | 507 | 554 | 598 | 615 | 512 | 568 | 583 | 541 | 705 | 6,605 | (2,620) | 3,985 | 2,305 | 8,910 |
| 4 | 610.1-8 Purchased Water | 927 | 1,054 | 1,165 | 2,041 | 0 | 805 | 1,216 | 612 | 0 | 794 | 864 | 1,470 | 10,947 | 0 | 10,947 | 0 | 10,947 |
| 5 | 615.1-8 Purchased Power | 174 | 209 | 164 | 188 | 163 | 126 | 203 | 105 | 16 | 315 | 14 | 152 | 1,828 | 0 | 1,828 | 18 | 1,847 |
| 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 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 104 | 0 | 104 | 4 | 107 |
| 8 | 620.1-8 Materials and Supplies | (49) | 196 | 289 | 260 | 136 | 97 | 106 | 304 | 191 | 567 | 98 | 84 | 2,278 | 0 | 2,278 | 160 | 2,438 |
| 9 | 631.1-8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 10 | 632.1-8 Contractual Services - Acct. | 62 | 74 | 70 | 71 | 73 | 72 | 76 | 68 | 73 | 76 | 66 | 88 | 869 | 0 | 869 | 37 | 906 |
| 11 | 633.1-8 Contractual Services - Legal | 25 | 30 | 28 | 29 | 30 | 29 | 31 | 28 | 30 | 31 | 27 | 36 | 353 | 0 | 353 | 22 | 375 |
| 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 | 65 | 71 | 69 | 70 | 108 | 70 | 72 | 106 | 71 | 110 | 74 | 110 | 995 | 0 | 995 | 50 | 1,045 |
| 14 | 641.1-8 Rental of Building/Real Prop. | 12 | 14 | 14 | 14 | 14 | 14 | 15 | 13 | 14 | 15 | 13 | 17 | 169 | 0 | 169 | 84 | 252 |
| 15 | 642.1-8 Rental of Equipment | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 6 | 0 | 6 | 0 | 7 |
| 16 | 650.1-8 Transportation Expense | 32 | 68 | 61 | 42 | 134 | 30 | 52 | 25 | 30 | 41 | 27 | 26 | 569 | 0 | 569 | 46 | 615 |
| 17 | 656.1-8 Insurance - Vehicle | 37 | 44 | 41 | 42 | 43 | 42 | 45 | 40 | 43 | 45 | 39 | 52 | 513 | 0 | 513 | 87 | 600 |
| 18 | 657.1-8 Insurance - General Liability | 43 | 51 | 48 | 49 | 50 | 49 | 52 | 47 | 50 | 52 | 45 | 60 | 597 | 0 | 597 | 66 | 663 |
| 19 | 658.1-8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 692 | 703 | 722 | 733 |
| 20 | 659.1-8 Insurance - Other | 25 | 30 | 28 | 28 | 30 | 29 | 30 | 27 | 29 | 31 | 26 | 35 | 349 | 0 | 349 | 15 | 364 |
| 21 | 660.1-8 Advertising Expense | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 37 | 0 | 37 | 3 | 40 |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,254 | 2,254 |
| 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 | 51 | 76 | 94 | 75 | 81 | 64 | 74 | 80 | 65 | 78 | 88 | 110 | 937 | 0 | 937 | 61 | 998 |
| 25 | 675.1-8 Miscellaneous Expenses | 330 | 392 | 370 | 375 | 388 | 380 | 400 | 361 | 388 | 402 | 347 | 629 | 4,762 | 0 | 4,762 | 314 | 5,076 |
| 26 | TOTAL WATER O&M EXPENSES | 3,399 | 4,181 | 4,564 | 5,393 | 3,597 | 4,317 | 4,966 | 3,854 | 3,363 | 5,019 | 3,978 | 6,229 | 52,859 | (1,928) | 50,931 | 7,937 | 60,796 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-8 Salaries & Wages - Employees | 20,928 | 1,692 | 22,620 |
| 29 | 603.1-8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-8 Employee Pensions & Benefits | 6,605 | 2,305 | 8,910 |
| 31 | TOTAL WATER LABOR COSTS | 27,533 | 3,997 | 31,530 |

0886

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct Expenses (6XX.1 - 6XX.6)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | 1991 DIRECT O & M | | | | |
| Line No. | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | Adjusted Balance Final |
| 1 | 601.1-6 Salaries & Wages - Employees | 197 | 179 | 342 | 424 | 562 | 764 | 753 | 363 | 624 | 609 | 548 | 1,135 | 6,501 | 0 | 6,501 | 325 | 6,826 |
| 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 | 67 | 56 | 125 | 104 | 134 | 203 | 193 | 116 | 165 | 154 | 148 | 189 | 1,654 | (416) | 1,238 | (371) | 1,283 |
| 4 | 610.1-6 Purchased Water | 927 | 1,054 | 1,165 | 2,041 | 0 | 805 | 1,216 | 612 | 0 | 794 | 864 | 1,470 | 10,947 | 0 | 10,947 | 0 | 10,947 |
| 5 | 615.1-6 Purchased Power | 161 | 193 | 149 | 173 | 147 | 111 | 187 | 91 | 0 | 298 | 0 | 133 | 1,642 | 0 | 1,642 | 0 | 1,642 |
| 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 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 104 | 0 | 104 | 4 | 107 |
| 8 | 620.1-6 Materials and Supplies | (115) | 116 | 213 | 184 | 57 | 21 | 26 | 230 | 113 | 485 | 27 | (10) | 1,349 | 0 | 1,349 | 49 | 1,398 |
| 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 | 73 | 35 | 35 | 73 | 35 | 73 | 42 | 67 | 573 | 0 | 573 | 21 | 594 |
| 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 | 31 | 67 | 60 | 42 | 134 | 29 | 51 | 24 | 29 | 40 | 26 | 25 | 559 | 0 | 559 | 20 | 579 |
| 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 | 218 | 218 | 226 | 226 |
| 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 | 164 | 164 | 0 | 164 | 6 | 170 |
| 26 | TOTAL WATER DIRECT O&M EXPENSES | 1,385 | 1,700 | 2,090 | 3,004 | 1,107 | 1,967 | 2,461 | 1,509 | 967 | 2,476 | 1,655 | 3,173 | 23,493 | (197) | 23,296 | 280 | 23,773 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.1-6 Salaries & Wages - Employees | 6,501 | 325 | 6,826 |
| 29 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.1-6 Employee Pensions & Benefits | 1,654 | (371) | 1,283 |
| 31 | TOTAL WATER DIRECT LABOR COSTS | 8,155 | (46) | 8,109 |

0867

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Total Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| 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 | 198 | 294 | 362 | 291 | 311 | 248 | 284 | 310 | 252 | 301 | 341 | 423 | 3,616 | 0 | 3,616 | 564 | 4,180 |
| 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 | 57 | 84 | 104 | 83 | 89 | 71 | 81 | 89 | 72 | 86 | 98 | 121 | 1,036 | (348) | 689 | (291) | 746 |
| 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 | 16 | 16 |
| 6 | 616.7 Fuel for Power Purchased | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials and Supplies | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 4 | 35 | 0 | 35 | 60 | 94 |
| 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 6 | 0 | 6 | 23 | 29 |
| 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 | 122 | 122 | 129 | 129 |
| 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 | 51 | 76 | 94 | 75 | 81 | 64 | 74 | 80 | 65 | 78 | 88 | 110 | 937 | 0 | 937 | 61 | 998 |
| 25 | 675.7 Miscellaneous Expenses | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 7 | 0 | 7 | 22 | 28 |
| 26 | TOTAL WATER CUSTOMER ACCOUNTS | 308 | 458 | 564 | 454 | 485 | 387 | 442 | 483 | 393 | 469 | 532 | 660 | 5,637 | (226) | 5,410 | 583 | 6,220 |

| Line No. | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.7 Salaries & Wages - Employees | 3,616 | 564 | 4,180 |
| 29 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.7 Employee Pensions & Benefits | 1,036 | (291) | 746 |
| 31 | TOTAL WATER CUST ACCTS LABOR COSTS | 4,653 | 273 | 4,925 |

0868

## DETAIL OF MONTHLY WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Allocated A&G Expenses (6XX.8)

*Company: SSU / Pasco / Zephyr Shores*
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5 (W)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 1 of 5

| Line No | Account No. and Name | Jan 1991 | Feb 1991 | Mar 1991 | Apr 1991 | May 1991 | Jun 1991 | Jul 1991 | Aug 1991 | Sep 1991 | Oct 1991 | Nov 1991 | Dec 1991 | 1991 A & G Per Books O & M | Interim Adjustments | Adjusted Balance Interim | Final Adjustments | *Adjusted* Balance Final |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1 | 601.8 Salaries & Wages - Employees | 777 | 921 | 870 | 882 | 913 | 894 | 940 | 848 | 912 | 945 | 816 | 1,092 | 10,810 | 0 | 10,810 | 803 | 11,614 |
| 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 | 281 | 334 | 315 | 319 | 331 | 324 | 340 | 307 | 330 | 342 | 296 | 395 | 3,915 | (1,857) | 2,058 | 2,967 | 6,882 |
| 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 | 13 | 16 | 15 | 15 | 16 | 15 | 16 | 15 | 16 | 16 | 14 | 19 | 186 | 0 | 186 | 3 | 188 |
| 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 | 64 | 76 | 72 | 73 | 76 | 74 | 78 | 70 | 75 | 78 | 68 | 90 | 894 | 0 | 894 | 51 | 946 |
| 9 | 631.8 Contractual Services - Engr. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 10 | 632.8 Contractual Services - Acct. | 62 | 74 | 70 | 71 | 73 | 72 | 76 | 68 | 73 | 76 | 66 | 88 | 869 | 0 | 869 | 37 | 906 |
| 11 | 633.8 Contractual Services - Legal | 25 | 30 | 28 | 29 | 30 | 29 | 31 | 28 | 30 | 31 | 27 | 36 | 353 | 0 | 353 | 22 | 375 |
| 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 | 30 | 36 | 34 | 34 | 36 | 35 | 37 | 33 | 36 | 37 | 32 | 43 | 422 | 0 | 422 | 29 | 451 |
| 14 | 641.8 Rental of Building/Real Prop. | 12 | 14 | 14 | 14 | 14 | 14 | 15 | 13 | 14 | 15 | 13 | 17 | 169 | 0 | 169 | 84 | 252 |
| 15 | 642.8 Rental of Equipment | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 6 | 0 | 6 | 0 | 7 |
| 16 | 650.8 Transportation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 3 | 7 |
| 17 | 656.8 Insurance - Vehicle | 37 | 44 | 41 | 42 | 43 | 42 | 45 | 40 | 43 | 45 | 39 | 52 | 513 | 0 | 513 | 87 | 600 |
| 18 | 657.8 Insurance - General Liability | 43 | 51 | 48 | 49 | 50 | 49 | 52 | 47 | 50 | 52 | 45 | 60 | 597 | 0 | 597 | 66 | 663 |
| 19 | 658.8 Insurance - Workman's Comp. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 352 | 363 | 366 | 377 |
| 20 | 659.8 Insurance - Other | 25 | 30 | 28 | 28 | 30 | 29 | 30 | 27 | 29 | 31 | 26 | 35 | 349 | 0 | 349 | 15 | 364 |
| 21 | *660.8 Advertising Expense* | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 37 | 0 | 37 | 3 | 40 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,254 | 2,254 |
| 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 | 330 | 391 | 370 | 374 | 388 | 380 | 399 | 360 | 387 | 401 | 347 | 464 | 4,591 | 0 | 4,591 | 296 | 4,877 |
| 26 | **TOTAL WATER A&G EXPENSES** | 1,706 | 2,023 | 1,910 | 1,935 | 2,005 | 1,963 | 2,063 | 1,862 | 2,003 | 2,074 | 1,791 | 2,396 | 23,729 | (1,505) | 22,225 | 7,074 | 30,803 |

| Line No | Total Labor | Total Labor | Adjustments | Total Adj. Labor |
|---|---|---|---|---|
| 27 | | | | |
| 28 | 601.8 Salaries & Wages - Employees | 10,810 | 803 | 11,614 |
| 29 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 |
| 30 | 604.8 Employee Pensions & Benefits | 3,915 | 2,967 | 6,882 |
| 31 | **TOTAL WATER A&G LABOR COSTS** | 14,725 | 3,770 | 18,496 |

0869

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Total Direct and Allocated O&M Expenses (6XX.1 - .8)

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 3 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.1-8 Salaries & Wages - Employees | 20,928 | 0 | 20,928 | 20,928 | 0 | 0 | 263 | 419 | (67) | 21,543 | 1,077 | 0 | 1,692 | 22,620 |
| 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 | 6,605 | (2,620) | 3,985 | 6,605 | (2,620) | 0 | 70 | 54 | 0 | 4,109 | 149 | 4,652 | 2,305 | 6,910 |
| 4 610.1-8 Purchased Water | 10,947 | 0 | 10,947 | 10,947 | 0 | 0 | 0 | 0 | 0 | 10,947 | 0 | 0 | 0 | 10,947 |
| 5 615.1-8 Purchased Power | 1,828 | 0 | 1,828 | 1,828 | 0 | 0 | 3 | 16 | 0 | 1,847 | 0 | 0 | 18 | 1,847 |
| 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 | 104 | 0 | 104 | 104 | 0 | 0 | 0 | 0 | 0 | 104 | 4 | 0 | 4 | 107 |
| 8 620.1-8 Materials and Supplies | 2,278 | 0 | 2,278 | 2,278 | 0 | 0 | 12 | 63 | 0 | 2,352 | 85 | 0 | 160 | 2,438 |
| 9 631.1-8 Contractual Services - Engr. | 2 | 0 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 |
| 10 632.1-8 Contractual Services - Acct. | 869 | 0 | 869 | 869 | 0 | 0 | 5 | 0 | 0 | 874 | 32 | 0 | 37 | 906 |
| 11 633.1-8 Contractual Services - Legal | 353 | 0 | 353 | 353 | 0 | 0 | 8 | 0 | 0 | 362 | 13 | 0 | 22 | 375 |
| 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 | 995 | 0 | 995 | 995 | 0 | 0 | 13 | 0 | 0 | 1,009 | 37 | 0 | 50 | 1,045 |
| 14 641.1-8 Rental of Building/Real Prop. | 169 | 0 | 169 | 169 | 0 | 0 | 0 | 75 | 0 | 243 | 9 | 0 | 84 | 252 |
| 15 642.1-8 Rental of Equipment | 6 | 0 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 7 |
| 16 650.1-8 Transportation Expense | 569 | 0 | 569 | 569 | 0 | 0 | 3 | 22 | 0 | 594 | 22 | 0 | 46 | 615 |
| 17 656.1-8 Insurance - Vehicle | 513 | 0 | 513 | 513 | 0 | 0 | 14 | 52 | 0 | 579 | 21 | 0 | 87 | 600 |
| 18 657.1-8 Insurance - General Liability | 597 | 0 | 597 | 597 | 0 | 0 | 12 | 30 | 0 | 639 | 23 | 0 | 66 | 663 |
| 19 658.1-8 Insurance - Workman's Comp. | 11 | 692 | 703 | 11 | 692 | 0 | 0 | 4 | 0 | 707 | 26 | 0 | 722 | 733 |
| 20 659.1-8 Insurance - Other | 349 | 0 | 349 | 349 | 0 | 0 | 2 | 0 | 0 | 351 | 13 | 0 | 15 | 364 |
| 21 660.1-8 Advertising Expense | 37 | 0 | 37 | 37 | 0 | 0 | 1 | 0 | 0 | 38 | 1 | 0 | 3 | 40 |
| 22 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 2,254 | 0 | 0 | 0 | 2,254 | 0 | 0 | 2,254 | 2,254 |
| 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 | 937 | 0 | 937 | 937 | 0 | 0 | 0 | 61 | 0 | 998 | 0 | 0 | 61 | 998 |
| 25 675.1-8 Miscellaneous Expenses | 4,762 | 0 | 4,762 | 4,762 | 0 | 0 | 74 | 61 | 0 | 4,898 | 178 | 0 | 314 | 5,076 |
| 26 TOTAL WATER O&M EXPENSES | 52,859 | (1,928) | 50,931 | 52,859 | (1,928) | 2,254 | 490 | 857 | (67) | 54,455 | 1,889 | 4,652 | 7,937 | 60,796 |

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.

0870

24 Apr

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991

### Direct Expenses (6XX.1 - .6)

**Company: SSU / Pasco / Zephyr Shores**

*Docket No.: 920199-WS*
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 4 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.1-6 Salaries & Wages - Employees | 6,501 | | 6,501 | 6,501 | | | | | | 6,501 | 325 | | 325 | 6,826 |
| 2 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 3 604.1-6 Employee Pensions & Benefits | 1,654 | (416) | 1,238 | 1,654 | (416) | | | | | 1,238 | 45 | | (371) | 1,283 |
| 4 610.1-6 Purchased Water | 10,947 | | 10,947 | 10,947 | | | | | | 10,947 | | | 0 | 10,947 |
| 5 615.1-6 Purchased Power | 1,642 | | 1,642 | 1,642 | | | | | | 1,642 | | | 0 | 1,642 |
| 6 616.1-6 Fuel for Power Purchased | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 7 618.1-6 Chemicals | 104 | | 104 | 104 | | | | | | 104 | 4 | | 4 | 107 |
| 8 620.1-6 Materials and Supplies | 1,349 | | 1,349 | 1,349 | | | | | | 1,349 | 49 | | 49 | 1,398 |
| 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 | 573 | | 573 | 573 | | | | | | 573 | 21 | | 21 | 594 |
| 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 | 559 | | 559 | 559 | | | | | | 559 | 20 | | 20 | 579 |
| 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 | 218 | 218 | 0 | 218 | | | | | 218 | 8 | | 226 | 226 |
| 20 659.1-6 Insurance - Other | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 21 660.1-6 Advertising Expense | 0 | | 0 | 0 | | | | | | 0 | 0 | | 0 | 0 |
| 22 666.1-6 Reg. Comm. Exp. - Rate Case Amort. | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 23 667.1-6 Reg. Comm. Exp. - Other | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 24 670.1-6 Bad Debt Expense | 0 | | 0 | 0 | | | | | | 0 | | | 0 | 0 |
| 25 675.1-6 Miscellaneous Expenses | 164 | | 164 | 164 | | | | | | 164 | 6 | | 6 | 170 |
| 26 TOTAL WATER DIRECT O&M EXPENSES | 23,493 | (197) | 23,296 | 23,493 | (197) | 0 | 0 | 0 | 0 | 23,296 | 476 | 0 | 280 | 23,773 |

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

0871

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated Customer Accounts Expenses (6XX.7)

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 5 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.7 Salaries & Wages - Employees | 3,616 | | 3,616 | 3,616 | | | | 400 | (35) | 3,981 | 199 | | 564 | 4,180 |
| 2 603.7 Salaries & Wages - Officers, Etc | 0 | | 0 | 0 | | | | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.7 Employee Pensions & Benefits | 1,036 | (348) | 689 | 1,036 | (348) | | | 31 | | 720 | 26 | | (291) | 746 |
| 4 610.7 Purchased Water | 0 | | 0 | 0 | | | | 0 | | 0 | | | 0 | 0 |
| 5 615.7 Purchased Power | 0 | | 0 | 0 | | | | 16 | | 16 | | | 16 | 16 |
| 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 | 35 | | 35 | 35 | | | | 56 | | 91 | 3 | | 60 | 94 |
| 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 | 6 | | 6 | 6 | | | | 22 | | 28 | 1 | | 23 | 29 |
| 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 | 122 | 122 | 0 | 122 | | | 3 | | 125 | 5 | | 129 | 129 |
| 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 | 937 | | 937 | 937 | | | | 61 | | 998 | | | 61 | 998 |
| 25 675.7 Miscellaneous Expenses | 7 | | 7 | 7 | | | | 21 | | 27 | 1 | | 22 | 28 |
| 26 TOTAL WATER CUST ACCT EXPENSES | 5,637 | (226) | 5,410 | 5,637 | (226) | 0 | 0 | 610 | (35) | 5,985 | 235 | 0 | 583 | 6,220 |

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.

0872

## SCHEDULE OF ADJUSTMENTS TO WATER OPERATING AND MAINTENANCE EXPENSES - 1991
### Allocated A&G Expenses (6XX.8)

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O&M expenses.

FPSC
Schedule: B-5 (W)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-5 (W) P. 6 of 10
Supporting Schedules: Allocation Schedules

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ADJUSTMENT TO INTERIM O&M | | | ADJUSTMENTS TO FINAL O&M | | | | | | | | | | |
| | | | | | | | ALLOCATED LEHIGH COSTS | | | | | | | |
| Line No. Account No. and Name | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | TOTAL ADJUSTED INTERIM O&M | Per Books O&M | Reclassify Pension & Benefits Consistent With NARUC | Add Allocated Current Rate Case Exp. Amort. | Recapture 3 Months of A&G Alloc. To Lehigh | Estimate Annual Lehigh Expenses | Adjust Deltona Utilities Gas Sale | Subtotal Adjusted O&M Per Filing | Proforma Attrition Adjustment | Add Allocated Post Retirement Benefits | Total Adjustments To Per Books O&M | TOTAL ADJUSTED FINAL O&M |
| 1 601.8 Salaries & Wages - Employees | 10,810 | | 10,810 | 10,810 | | | 263 | 19 | (32) | 11,061 | 553 | | 803 | 11,614 |
| 2 603.8 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 3 604.8 Employee Pensions & Benefits | 3,915 | (1,857) | 2,058 | 3,915 | (1,857) | | 70 | 23 | | 2,151 | 78 | 4,652 | 2,967 | 6,882 |
| 4 610.8 Purchased Water | 0 | | 0 | 0 | | | 0 | 0 | | 0 | | | 0 | 0 |
| 5 615.8 Purchased Power | 186 | | 186 | 186 | | | 3 | 0 | | 188 | | | 3 | 188 |
| 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 | 894 | | 894 | 894 | | | 12 | 6 | | 912 | 33 | | 51 | 946 |
| 9 631.8 Contractual Services - Engr. | 2 | | 2 | 2 | | | 0 | 0 | | 2 | 0 | | 0 | 2 |
| 10 632.8 Contractual Services - Acct. | 869 | | 869 | 869 | | | 5 | 0 | | 874 | 32 | | 37 | 906 |
| 11 633.8 Contractual Services - Legal | 353 | | 353 | 353 | | | 8 | 0 | | 362 | 13 | | 22 | 375 |
| 12 634.8 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 |
| 13 635.8 Contractual Services - Other | 422 | | 422 | 422 | | | 13 | 0 | | 435 | 16 | | 29 | 451 |
| 14 641.8 Rental of Building/Real Prop. | 169 | | 169 | 169 | | | 0 | 75 | | 243 | 9 | | 84 | 252 |
| 15 642.8 Rental of Equipment | 6 | | 6 | 6 | | | 0 | 0 | | 7 | 0 | | 0 | 7 |
| 16 650.8 Transportation Expense | 5 | | 5 | 5 | | | 3 | 0 | | 7 | 0 | | 3 | 7 |
| 17 656.8 Insurance - Vehicle | 513 | | 513 | 513 | | | 14 | 52 | | 579 | 21 | | 87 | 600 |
| 18 657.8 Insurance - General Liability | 597 | | 597 | 597 | | | 12 | 30 | | 639 | 23 | | 66 | 683 |
| 19 658.8 Insurance - Workman's Comp. | 11 | 352 | 363 | 11 | 352 | | 0 | 1 | | 364 | 13 | | 366 | 377 |
| 20 659.8 Insurance - Other | 349 | | 349 | 349 | | | 2 | 0 | | 351 | 13 | | 15 | 364 |
| 21 660.8 Advertising Expense | 37 | | 37 | 37 | | | 1 | 0 | | 38 | 1 | | 3 | 40 |
| 22 666.8 Reg. Comm. Exp. - Rate Case Amort | 0 | | 0 | 0 | | 2,254 | 0 | 0 | | 2,254 | | | 2,254 | 2,254 |
| 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 | 4,591 | | 4,591 | 4,591 | | | 74 | 41 | | 4,706 | 171 | | 286 | 4,877 |
| 26 TOTAL WATER A&G EXPENSES | 23,729 | (1,505) | 22,225 | 23,729 | (1,505) | 2,254 | 490 | 248 | (32) | 25,174 | 977 | 4,652 | 7,074 | 30,803 |

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

0873

## COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES - 1991
## Total Direct and Allocated Expenses (6XX.1 - 6XX.8)

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-5 (W)

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/87 | | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-8 Salaries & Wages - Employees | 9,439 | | 20,928 | 11,489 | 121.72% | 18,295 | 2,633 | 14.39% |
| 2 | 603.1-8 Salaries & Wages - Officers, Etc. | 429 | | 0 | (429) | -100.00% | 831 | (831) | -100.00% |
| 3 | 604.1-8 Employee Pensions & Benefits | 734 | | 3,985 | 3,251 | 442.87% | 1,423 | 2,562 | 180.09% |
| 4 | 610.1-8 Purchased Water | 3,820 | | 10,947 | 7,127 | 186.58% | 7,404 | 3,543 | 47.86% |
| 5 | 615.1-8 Purchased Power | 1,458 | | 1,828 | 370 | 25.40% | 2,826 | (998) | -35.30% |
| 6 | 616.1-8 Fuel for Power Purchased | 1,005 | | 0 | (1,005) | -100.00% | 1,948 | (1,948) | -100.00% |
| 7 | 618.1-8 Chemicals | 0 | | 104 | 104 | N.A. | 0 | 104 | N.A. |
| 8 | 620.1-8 Materials and Supplies | 429 | | 2,278 | 1,849 | 430.95% | 831 | 1,446 | 173.94% |
| 9 | 631.1-8 Contractual Services - Engr. | 29 | | 2 | (27) | -93.90% | 56 | (54) | -96.85% |
| 10 | 632.1-8 Contractual Services - Acct. | 152 | | 869 | 717 | 471.88% | 295 | 575 | 195.05% |
| 11 | 633.1-8 Contractual Services - Legal | 810 | | 353 | (457) | -56.36% | 1,570 | (1,217) | -77.49% |
| 12 | 634.1-8 Contractual Services - Mgmt. Fees | 106 | | 0 | (106) | -100.00% | 205 | (205) | -100.00% |
| 13 | 635.1-8 Contractual Services - Other | 40 | | 995 | 955 | 2388.65% | 78 | 918 | 1183.98% |
| 14 | 641.1-8 Rental of Building/Real Prop. | 133 | | 169 | 36 | 26.70% | 258 | (89) | -34.63% |
| 15 | 642.1-8 Rental of Equipment | (5) | | 6 | 11 | -227.85% | (10) | 16 | -165.96% |
| 16 | 650.1-8 Transportation Expense | 679 | | 569 | (110) | -16.22% | 1,316 | (747) | -56.77% |
| 17 | 656.1-8 Insurance - Vehicle | 818 | | 513 | (305) | -37.33% | 1,585 | (1,073) | -67.67% |
| 18 | 657.1-8 Insurance - General Liability | 1,150 | | 597 | (553) | -48.12% | 2,229 | (1,632) | -73.23% |
| 19 | 658.1-8 Insurance - Workman's Comp. | 440 | | 703 | 263 | 59.81% | 853 | (150) | -17.55% |
| 20 | 659.1-8 Insurance - Other | 156 | | 349 | 193 | 123.94% | 302 | 47 | 15.54% |
| 21 | 660.1-8 Advertising Expense | 0 | | 37 | 37 | N.A. | 0 | 37 | N.A. |
| 22 | 666.1-8 Reg. Comm. Exp. - Rate Case Amort. | 410 | | 0 | (410) | -100.00% | 795 | (795) | -100.00% |
| 23 | 667.1-8 Reg. Comm. Exp. - Other | 9 | | 0 | (9) | -100.00% | 17 | (17) | -100.00% |
| 24 | 670.1-8 Bad Debt Expense | 142 | | 937 | 795 | 559.69% | 275 | 662 | 240.36% |
| 25 | 675.1-8 Miscellaneous Expenses | 2,233 | | 4,762 | 2,529 | 113.26% | 4,328 | 434 | 10.03% |
| 26 | **TOTAL WATER O&M EXPENSES** | **24,616** | | **50,931** | **26,315** | **106.90%** | **47,711** | **3,219** | **6.75%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **24,197** | | **50,931** | **26,734** | **110.48%** | **46,899** | **4,031** | **7.92%** |
| 28 | **Average ERC's** | **313** | | **506** | **193** | **61.66%** | | | |
| 29 | **Average Consumer Price Index - U** | **113.6** | | **136.2** | **23** | **19.89%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **93.82%** | | | |

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 / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional sheduld, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 2 of 5

Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/87 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-6 Salaries & Wages - Employees | 3,326 | | 6,501 | 3,175 | 95.46% | 6,447 | 55 | 0.85% |
| 2 | 603.1-6 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.1-6 Employee Pensions & Benefits | 0 | | 1,238 | 1,238 | N.A. | 0 | 1,238 | N.A. |
| 4 | 610.1-6 Purchased Water | 3,820 | | 10,947 | 7,127 | 186.56% | 7,404 | 3,543 | 47.86% |
| 5 | 615.1-6 Purchased Power | 1,359 | | 1,642 | 283 | 20.85% | 2,634 | (992) | -37.65% |
| 6 | 616.1-6 Fuel for Power Purchased | 1,005 | | 0 | (1,005) | -100.00% | 1,948 | (1,948) | -100.00% |
| 7 | 618.1-6 Chemicals | 0 | | 104 | 104 | N.A. | 0 | 104 | N.A. |
| 8 | 620.1-6 Materials and Supplies | 429 | | 1,349 | 920 | 214.36% | 831 | 517 | 62.19% |
| 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 | | 573 | 573 | N.A. | 0 | 573 | N.A. |
| 14 | 641.1-6 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.1-6 Rental of Equipment | (5) | | 0 | 5 | -100.00% | (10) | 10 | -100.00% |
| 16 | 650.1-6 Transportation Expense | 650 | | 558 | (91) | -14.03% | 1,260 | (701) | -55.65% |
| 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 | | 218 | 218 | N.A. | 0 | 218 | 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 | 13 | | 164 | 151 | 1163.31% | 25 | 139 | 551.78% |
| 26 | **TOTAL WATER O&M EXPENSES** | **10,597** | | **23,296** | **12,699** | **119.83%** | **20,539** | **2,756** | **13.42%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **10,597** | | **23,296** | **12,699** | **119.83%** | **20,539** | **2,756** | **11.83%** |
| 28 | **Average ERC's** | **313** | | **506** | **193** | **61.66%** | | | |
| 29 | **Average Consumer Price Index - U** | **113.6** | | **136.2** | **23** | **19.89%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **93.82%** | | | |

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 / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 3 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/87 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) TEST YEAR DEVIATION FROM GUIDELINE % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 2,863 | | 3,616 | 753 | 26.31% | 5,549 | (1,933) | -34.83% |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 3 | 604.7 Employee Pensions & Benefits | 0 | | 689 | 689 | N.A. | 0 | 689 | N.A. |
| 4 | 610.7 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.7 Purchased Power | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 6 | 616.7 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.7 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.7 Materials and Supplies | 0 | | 35 | 35 | N.A. | 0 | 35 | N.A. |
| 9 | 631.7 Contractual Services - Engr. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 10 | 632.7 Contractual Services - Acct. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 11 | 633.7 Contractual Services - Legal | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 12 | 634.7 Contractual Services - Mgmt. Fees | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 13 | 635.7 Contractual Services - Other | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 14 | 641.7 Rental of Building/Real Prop. | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 15 | 642.7 Rental of Equipment | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 16 | 650.7 Transportation Expense | 0 | | 6 | 6 | N.A. | 0 | 6 | N.A. |
| 17 | 656.7 Insurance - Vehicle | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 18 | 657.7 Insurance - General Liability | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 19 | 658.7 Insurance - Workman's Comp. | 0 | | 122 | 122 | N.A. | 0 | 122 | 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 | 142 | | 937 | 795 | 559.69% | 275 | 662 | 240.36% |
| 25 | 675.7 Miscellaneous Expenses | 17 | | 7 | (10) | -60.47% | 33 | (26) | -79.61% |
| 26 | **TOTAL WATER O&M EXPENSES** | **3,022** | | **5,410** | **2,388** | **79.03%** | **5,857** | **(447)** | **-7.63%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **3,022** | | **5,410** | **2,388** | **79.03%** | **5,857** | **(447)** | **-8.26%** |
| 28 | **Average ERC's** | **313** | | **506** | **193** | **61.66%** | | | |
| 29 | **Average Consumer Price Index - U** | **113.6** | | **136.2** | **23** | **19.89%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **93.82%** | | | |

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 / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional shedule, if necessary, to explain the differences.

FPSC

Schedule: B-7 (W)
Page 4 of 5
Preparer: Chuck Lewis
Recap Schedules: B-7 (W) P. 1 of 5

| Line No. | (1) Account No. and Name | (2) Prior Test Year Ended 12/31/87 | (a) | (3) Current Test Year Ended 12/31/91 (Interim) | (4) $ Difference | (5) % Difference | (6) O & M Expense Guideline 12/31/91 | (7) TEST YEAR DEVIATION FROM GUIDELINE $ | (8) % |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 Salaries & Wages - Employees | 3,250 | | 10,810 | 7,560 | 232.63% | 6,299 | 4,511 | 71.62% |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 429 | | 0 | (429) | -100.00% | 831 | (831) | -100.00% |
| 3 | 604.8 Employee Pensions & Benefits | 734 | | 2,058 | 1,324 | 180.42% | 1,423 | 636 | 44.68% |
| 4 | 610.8 Purchased Water | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 5 | 615.8 Purchased Power | 99 | | 186 | 87 | 87.76% | 192 | (6) | -3.13% |
| 6 | 616.8 Fuel for Power Purchased | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 7 | 618.8 Chemicals | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 8 | 620.8 Materials and Supplies | 0 | | 894 | 894 | N.A. | 0 | 894 | N.A. |
| 9 | 631.8 Contractual Services - Engr. | 29 | | 2 | (27) | -93.90% | 56 | (54) | -96.85% |
| 10 | 632.8 Contractual Services - Acct. | 152 | | 869 | 717 | 471.88% | 295 | 575 | 195.05% |
| 11 | 633.8 Contractual Services - Legal | 810 | | 353 | (457) | -56.38% | 1,570 | (1,217) | -77.49% |
| 12 | 634.8 Contractual Services - Mgmt. Fees | 106 | | 0 | (106) | -100.00% | 205 | (205) | -100.00% |
| 13 | 635.8 Contractual Services - Other | 40 | | 422 | 382 | 954.88% | 78 | 344 | 444.25% |
| 14 | 641.8 Rental of Building/Real Prop. | 133 | | 169 | 36 | 26.70% | 258 | (89) | -34.63% |
| 15 | 642.8 Rental of Equipment | 0 | | 6 | 6 | N.A. | 0 | 6 | N.A. |
| 16 | 650.8 Transportation Expense | 29 | | 5 | (24) | -84.47% | 56 | (52) | -91.99% |
| 17 | 656.8 Insurance - Vehicle | 818 | | 513 | (305) | -37.33% | 1,585 | (1,073) | -67.67% |
| 18 | 657.8 Insurance - General Liability | 1,150 | | 597 | (553) | -48.12% | 2,229 | (1,632) | -73.23% |
| 19 | 658.8 Insurance - Workman's Comp. | 440 | | 363 | (77) | -17.45% | 853 | (490) | -57.41% |
| 20 | 659.8 Insurance - Other | 156 | | 349 | 193 | 123.94% | 302 | 47 | 15.54% |
| 21 | 660.8 Advertising Expense | 0 | | 37 | 37 | N.A. | 0 | 37 | N.A. |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 410 | | 0 | (410) | -100.00% | 795 | (795) | -100.00% |
| 23 | 667.8 Reg. Comm. Exp. - Other | 9 | | 0 | (9) | -100.00% | 17 | (17) | -100.00% |
| 24 | 670.8 Bad Debt Expense | 0 | | 0 | 0 | N.A. | 0 | 0 | N.A. |
| 25 | 675.8 Miscellaneous Expenses | 2,203 | | 4,591 | 2,388 | 108.40% | 4,270 | 321 | 7.52% |
| 26 | **TOTAL WATER O&M EXPENSES** | **10,997** | | **22,225** | **11,228** | **102.10%** | **21,315** | **910** | **4.27%** |
| 27 | **SUBTOTAL (less accts. 666 & 667)** | **10,578** | | **22,225** | **11,647** | **110.10%** | **20,503** | **1,722** | **7.75%** |
| 28 | **Average ERC's** | **313** | | **506** | **193** | **61.66%** | | | |
| 29 | **Average Consumer Price Index - U** | **113.6** | | **136.2** | **23** | **19.89%** | | | |
| 30 | | | | **Compounded Multiplier =** | | **93.82%** | | | |

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 / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [ ]
Historic [X] Projected [ ]

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-7 (W)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-7 (W) (p. 1 of 5)

| Line No. | (1) Account No. and Name | (2) O&M GUIDELINE DEVIATION Amount | (3) % | (4) Explanation |
|---|---|---|---|---|
| 1 | 601.1-S Salaries & Wages - Employees | 2,633 | 14.39% | |
| 2 | 603.1-S Salaries & Wages - Officers, Etc. | (831) | -100.00% | |
| 3 | 604.1-S Employee Pensions & Benefits | 2,562 | 180.09% | |
| 4 | 610.1-S Purchased Water | 3,543 | 47.86% | |
| 5 | 615.1-S Purchased Power | (998) | -35.30% | |
| 6 | 616.1-S Fuel for Power Purchased | (1,948) | -100.00% | |
| 7 | 618.1-S Chemicals | 104 | N.A. | |
| 8 | 620.1-S Materials and Supplies | 1,448 | 173.94% | |
| 9 | 631.1-S Contractual Services - Engr. | (54) | -98.85% | |
| 10 | 632.1-S Contractual Services - Acct. | 575 | 195.05% | |
| 11 | 633.1-S Contractual Services - Legal | (1,217) | -77.49% | |
| 12 | 634.1-S Contractual Services - Mgmt. Fees | (205) | -100.00% | |
| 13 | 635.1-S Contractual Services - Other | 918 | 1183.98% | (A detailed explanation of the deviations from |
| 14 | 641.1-S Rental of Building/Real Prop. | (69) | -34.63% | the O&M benchmark is contained in Volume I) |
| 15 | 642.1-S Rental of Equipment | 16 | -165.96% | |
| 16 | 650.1-S Transportation Expense | (747) | -56.77% | |
| 17 | 656.1-S Insurance - Vehicle | (1,073) | -67.67% | |
| 18 | 657.1-S Insurance - General Liability | (1,632) | -73.23% | |
| 19 | 658.1-S Insurance - Workman's Comp. | (150) | -17.55% | |
| 20 | 659.1-S Insurance - Other | 47 | 15.54% | |
| 21 | 660.1-S Advertising Expense | 37 | N.A. | |
| 22 | 666.1-S Reg. Comm. Exp. - Rate Case Amort. | (795) | -100.00% | |
| 23 | 667.1-S Reg. Comm. Exp. - Other | (17) | -100.00% | |
| 24 | 670.1-S Bad Debt Expense | 662 | 240.36% | |
| 25 | 675.1-S Miscellaneous Expenses | 434 | 10.03% | |
| | TOTAL WATER O&M EXPENSE DEVIATIONS | 3,219 | 6.75% | |

**CONTRACTUAL SERVICES - 1991**

**Company: SSU / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Schedule: B-9 (W)
Page 1 of 1
Preparer: Chuck Lewis

| Line No. | (1) Consultant | (2) Type Of Service | (3) Amount | (4) Description Of Work Performed |
|---|---|---|---|---|

No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

## ANALYSIS OF RATE CASE EXPENSE - 1991

**Company: SSU / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide the total amount of rate case expense requested in the applications. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization period requested and supported behind this determination.

Schedule: B-10 (W)
Page 1 of 1
Preparer: Chuck Lewis

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant, or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges By Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | Cronin, Jackson, Nixon, & Wilson | Robert C. Nixon | $25 - 120 | $134,241 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 5 | Sheahen, Rowlson, & Messina | John Sheahen | 25 - 90 | 251,619 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 9 | Management & Regulatory Consultants | Frank Seidman | 25 - 85 | 106,818 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 13 | Milian & Swain | Debbie Swain | 27.5 - 95 | 278,919 | Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories. |
| 17 | Hartman & Associates | Gerald Hartman<br>Chuck Bliss | 20 - 85 | 82,972 | Engineering section of MFR's, testimony, attend hearing. |
| 20 | Messer, Vickers & Associates | Kenneth A. Hoffman<br>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 | $9,015 |
| | Total Projected Rate Case Expense | 1,772,200 | 9,015 |
| | **Annual Amortization Over 4 Years** | **$443,050** | **$2,254** |
| | Method of Allocation Between Systems: | | |
| | Average Number of Customers | 101,044 | 514 |
| | % of Total | 100% | 0.5087% |
| | (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 / Pasco / Zephyr Shores**

**FPSC**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
*Interim [ ] Final [X]*
Historic [X] Projected [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

Schedule: B-11 (W)
Page 1 of 1
Preparer: Chuck Lewis

| (1) | (2) | (3) | (4) |
|---|---|---|---|

**Maintenance projects greater than 2% of test year revenues per system:**

| Line No. | Date | Description | Total Water Cost | How often to repeat |
|---|---|---|---|---|
| 1 | **There were no major maintenance projects that exceeded 2% of test year revenues per system.** | | | |

## ALLOCATION OF EXPENSES - 1991

**Company: SSU / Pasco / Zephyr Shores**

FPSC

Schedule: B-12 (W)
Page 1 of 1
Preparer: Chuck Lewis

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, ect.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct. No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |

**For rate making purposes, the following are the items which are allocated in this filing:**
**(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)**

**A-SCHEDULES (RATE BASE):**

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W), A-2 (S) |
| (B) General Plant | Average No. of Customers (Total Company) | A-5 (W), A-6 (S) |
| (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W), A-10 (S) |

**B-SCHEDULES (INCOME STATEMENT):**

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W), B-6 (S) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W), B-6 (S) |
| (C) Rate Case Expense Amortization (O&M) | Average No. of Customers (FPSC Filed Systems) | B-5 (W), B-6 (S) |
| (D) Parent Debt Adjustment & ITC (Income Taxes) | Average No. of Customers (Total Company) | B-16 (W), B-17 (S) |

## NET WATER DEPRECIATION EXPENSE - 1991

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13 (W)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)
Supporting Schedules: A-5 (W)

| Line No. | 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 | 868 | 40 | 2.50% | 22 | 0 | 22 |
| 4 | 339.1 Other Plant & Misc. | 366 | 25 | 4.00% | 15 | 0 | 15 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | 128 | 0 | N.A. | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 652 | 33 | 3.03% | 20 | 0 | 20 |
| 8 | 305.2 Collect. & Impound. | 40 | 50 | 2.00% | 1 | 0 | 1 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 20,286 | 30 | 3.33% | 676 | 0 | 676 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 131 | 35 | 2.86% | 4 | 0 | 4 |
| 13 | 310.2 Power Generation Eq. | 44 | 20 | 5.00% | 2 | 0 | 2 |
| 14 | 311.2 Pumping Equipment | 26,287 | 20 | 5.00% | 1,314 | 0 | 1,314 |
| 15 | 339.2 Other Plant & Misc. | (54) | 25 | 4.00% | (2) | 0 | (2) |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | 1,354 | 0 | N.A. | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 25,909 | 33 | 3.03% | 785 | 0 | 785 |
| 19 | 320.3 Water Treatment Eq. | 6,290 | 22 | 4.55% | 286 | 0 | 286 |
| 20 | 339.3 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 |
| 21 | **TRANSMISSION & DISTRIBUTION** | | | | | | |
| 22 | 303.4 Land & Land Rights | 8 | 0 | N.A. | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 3 | 33 | 3.03% | 0 | 0 | 0 |
| 24 | 330.4 Distr. Reservoirs | 2,364 | 37 | 2.70% | 64 | 0 | 64 |
| 25 | 331.4 Transm. & Distribution | 23,901 | 43 | 2.33% | 556 | 0 | 556 |
| 26 | 333.4 Services | 1,014 | 40 | 2.50% | 25 | 0 | 25 |
| 27 | 334.4 Meters & Meter Installation | 30,669 | 20 | 5.00% | 1,533 | 0 | 1,533 |
| 28 | 335.4 Hydrants | 357 | 45 | 2.22% | 8 | 0 | 8 |
| 29 | 339.4 Other Plant & Misc. | 123 | 25 | 4.00% | 5 | 0 | 5 |
| 30 | **GENERAL PLANT** | | | | | | |
| 31 | 303.5 Land & Land Rights | 2,700 | 0 | N.A. | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 13,407 | 40 | 2.50% | 335 | 0 | 335 |
| 33 | 340.5 Office Furniture & Equipment | 6,879 | 15 | 6.67% | 459 | 0 | 459 |
| 34 | 340.51 Computer Equipment | 10,627 | 6 | 16.67% | 1,771 | 0 | 1,771 |
| 35 | 341.5 Transportation Equipment | 9,135 | 6 | 16.67% | 1,523 | 0 | 1,523 |
| 36 | 342.5 Stores Equipment | 75 | 18 | 5.56% | 4 | 0 | 4 |
| 37 | 343.5 Tools, Shop & Garage | 3,462 | 16 | 6.25% | 216 | 0 | 216 |
| 38 | 344.5 Laboratory Equipment | 767 | 15 | 6.67% | 51 | 0 | 51 |
| 39 | 345.5 Power Operated Equipment | 4,513 | 12 | 8.33% | 376 | 0 | 376 |
| 40 | 346.5 Communication Equipment | 1,424 | 10 | 10.00% | 142 | 0 | 142 |
| 41 | 347.5 Miscellaneous Equipment | 483 | 15 | 6.67% | 32 | 0 | 32 |
| 42 | 348.5 Other Tangible Plant | 377 | 10 | 10.00% | 38 | 0 | 38 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | 1,234 | | 2.94% | 36 | 0 | 36 |
| 45 | **SUPPLY & PUMPING** | 47,514 | | 4.24% | 2,015 | 0 | 2,015 |
| 46 | **WATER TREATMENT PLANT** | 33,553 | | 3.19% | 1,071 | 0 | 1,071 |
| 47 | **TRANSM. & DISTRIBUTION** | 58,438 | | 3.75% | 2,191 | 0 | 2,191 |
| 48 | **GENERAL PLANT** | 53,847 | | 9.19% | 4,947 | 0 | 4,947 |
| 49 | | | | | | | |
| 51 | **TOTAL DEPRECIATION EXPENSE** | 194,587 | | 5.27% | 10,261 | 0 | 10,261 |
| 52 | **AMORTIZATION OF CIAC** | | | | (1,696) | 0 | (1,696) |
| 53 | **NON-USED AND USEFUL** | | | | (53) | 0 | (53) |
| 54 | **NET DEPRECIATION EXPENSE - WATER** | | | | 8,513 | 0 | 8,513 |

## NET WATER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

**Company: SSU / Pasco / Zephyr Shores**

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13 (W)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (W), B-13 (W)
Recap Schedules: B-13 (W)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| | | **1991 CIAC AMORTIZATION EXPENSE** | | | |
| Line No. **WATER** CIAC Classifications | 1991 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | **1991 CIAC Amortization Expense** Per Books | Adjustment | Adjusted CIAC Amort. |
| 1 Plant Capacity Fees | 0 | 3.84% | 0 | 0 | 0 |
| 2 Line/Main Extension Fees | 60,153 | 2.33% | 1,403 | 0 | 1,403 |
| 3 Meter Installation Fees | 5,850 | 5.00% | 293 | 0 | 293 |
| 4 Contributed Lines | 0 | 2.33% | 0 | 0 | 0 |
| 5 Cont. Prty. Other Than Lines | 0 | 3.82% | 0 | 0 | 0 |
| 6 Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 |
| 7 **TOTAL WATER CIAC AMORT. EXPENSE** | 66,003 | | 1,696 | 0 | 1,696 |

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 / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13 (W)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W), A-12 (W)
Recap Schedules: B-13 (W) P. 2 of 4

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1991 COMPOSITE CIAC AMORT. RATE Average Adjusted Plant | (3) Average Adjusted Dep. Exp. | (4) Composite Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 652 | 20 | 3.03% |
| 3 | 305.2 Collect. & Impound. | 40 | 1 | 2.00% |
| 4 | 306.2 Lake, River & Other | 0 | 0 | N.A. |
| 5 | 307.2 Wells & Springs | 20,286 | 676 | 3.33% |
| 6 | 308.2 Infiltration Galleries | 0 | 0 | N.A. |
| 7 | 309.2 Supply Mains | 131 | 4 | 2.86% |
| 8 | 310.2 Power Generation Eq. | 44 | 2 | 5.00% |
| 9 | 311.2 Pumping Equipment | 26,287 | 1,314 | 5.00% |
| 10 | 339.2 Other Plant & Misc. | (54) | (2) | 4.00% |
| 11 | 304.3 Structures & Improvements | 25,909 | 785 | 3.03% |
| 12 | 320.3 Water Treatment Eq. | 6,290 | 286 | 4.55% |
| 13 | 339.3 Other Plant & Misc. | 0 | 0 | N.A. |
| 14 | 330.4 Distr. Reservlors | 2,364 | 64 | 2.70% |
| 15 | **COMPOSITE RATE** | 81,949 | 3,150 | **3.84%** |
| 16 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 17 | 304.4 Structures & Improvements | 3 | 0 | 3.03% |
| 18 | 331.4 Transm. & Distribution | 23,901 | 556 | 2.33% |
| 19 | 335.4 Hydrants | 357 | 8 | 2.22% |
| 20 | 339.4 Other Plant & Misc. | 123 | 5 | 4.00% |
| 21 | **COMPOSITE RATE** | 24,384 | 569 | **2.33%** |
| 22 | **METER INSTALLATIONS FEES:** | | | |
| 23 | 334.4 Meters & Meter Insallation | 30,669 | 1,533 | 5.00% |
| 24 | **COMPOSITE RATE** | 30,669 | 1,533 | **5.00%** |
| 25 | **SERVICE INSTALLATION FEES:** | | | |
| 26 | 333.4 Services | 1,014 | 25 | 2.50% |
| 27 | **COMPOSITE RATE** | 1,014 | 25 | **2.50%** |
| 28 | **OTHERS: (Weighted Average of above Rates):** | | | |
| 29 | Plant Capacity Fees (Line 15) | 81,949 | 3,150 | 3.84% |
| 30 | Line / Main Extension Fees & Contri. lines (Line 21) | 24,384 | 569 | 2.33% |
| 31 | Meter Installation Fees (Line 24) | 30,669 | 1,533 | 5.00% |
| 32 | Service Installation Fees (Line 27) | 1,014 | 25 | 2.50% |
| 33 | **COMPOSITE RATE** | 138,015 | 5,277 | **3.82%** |

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 / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule of test year depreciation expense non-used and useful by primary account.

FPSC
Schedule: B-13 (W)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-1 (W), B-18 (W)

| 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 | | 22 | 0 | 22 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc. | | 15 | 0 | 15 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | |
| 6 | 303.2 Land & Land Rights | | 0 | 0 | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | | 20 | 0 | 20 | 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 | | 676 | 0 | 676 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries | | 0 | 0 | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | | 4 | 0 | 4 | 0.00% | 0 |
| 13 | 310.2 Power Generation Eq. | | 2 | 0 | 2 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | | 1,314 | 0 | 1,314 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc. | | (2) | 0 | (2) | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | |
| 17 | 303.3 Land & Land Rights | | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | | 785 | 0 | 785 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Eq. | | 286 | 0 | 286 | 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 | | 64 | 0 | 64 | 83.00% | 53 |
| 25 | 331.4 Transm. & Distribution | | 556 | 0 | 556 | 0.00% | 0 |
| 26 | 333.4 Services | | 25 | 0 | 25 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Installation | | 1,533 | 0 | 1,533 | 0.00% | 0 |
| 28 | 335.4 Hydrants | | 8 | 0 | 8 | 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 | | 335 | 0 | 335 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | | 459 | 0 | 459 | 0.00% | 0 |
| 34 | 340.51 Computer Equipment | | 1,771 | 0 | 1,771 | 0.00% | 0 |
| 35 | 341.5 Transportation Equipment | | 1,523 | 0 | 1,523 | 0.00% | 0 |
| 36 | 342.5 Stores Equipment | | 4 | 0 | 4 | 0.00% | 0 |
| 37 | 343.5 Tools, Shop & Garage | | 216 | 0 | 216 | 0.00% | 0 |
| 38 | 344.5 Laboratory Equipment | | 51 | 0 | 51 | 0.00% | 0 |
| 39 | 345.5 Power Operated Equipment | | 376 | 0 | 376 | 0.00% | 0 |
| 40 | 346.5 Communication Equipment | | 142 | 0 | 142 | 0.00% | 0 |
| 41 | 347.5 Miscellaneous Equipment | | 32 | 0 | 32 | 0.00% | 0 |
| 42 | 348.5 Other Tangible Plant | | 38 | 0 | 38 | 0.00% | 0 |
| 43 | | | | | | | |
| 44 | **INTANGIBLE PLANT** | | 36 | 0 | 36 | | 0 |
| 45 | **SUPPLY & PUMPING** | | 2,015 | 0 | 2,015 | | 0 |
| 46 | **WATER TREATMENT PLANT** | | 1,071 | 0 | 1,071 | | 0 |
| 47 | **TRANSM. & DISTRIBUTION** | | 2,191 | 0 | 2,191 | | 53 |
| 48 | **GENERAL PLANT** | | 4,947 | 0 | 4,947 | | 0 |
| 49 | | | | | | | |
| 51 | **TOTAL** | | **10,261** | **0** | **10,261** | | 53 |
| 52 | **Composite Non-Used & Useful Net Depreciation % (L51,C6 / L51,C4) =** | | | | | 0.52% | |

## SCHEDULE OF WATER TAXES OTHER THAN INCOME UNDER PRESENT INCOME - 1991

**Present Income - Interim / Final**

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected [ ]

*Explanation:* Complete the following schedule of all taxes other income.
For all allocations, provide description of allocations and calculations.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Chuck Lewis

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1991 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | REGULATORY ASSESSMENT FEES (RAFs) INTERIM: | 2,231 | 91 | 2,321 | See Notes | |
| 2 | REGULATORY ASSESSMENT FEES (RAFs) FINAL: | 2,231 | 117 | 2,348 | | |
| 3 | PAYROLL TAXES: | | | | | |
| 4 | (Adjustments) | | | | | |
| 5 | | 0 | 1,806 | 1,806 | | |
| 6 | | 0 | 0 | 0 | | |
| 7 | TOTAL | 0 | 1,806 | 1,806 | | |
| 8 | REAL ESTATE & PERSONAL PROPERTY TAXES: | | | | | |
| 9 | (Adjustments) | | | | | |
| 10 | | 3,131 | 0 | 3,131 | | |
| 11 | | 0 | 0 | 0 | | |
| 12 | TOTAL | 3,131 | 0 | 3,131 | | |
| 13 | OTHER: | | | | | |
| 14 | *(Adjustments)* | | | | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | TOTAL | 0 | 0 | 0 | | |
| 18 | TOTAL TAXES OTHER (PRESENT INCOME) INTERIM | 5,361 | 1,897 | 7,258 | | B-1 (W) |
| 19 | TOTAL TAXES OTHER (PRESENT INCOME) FINAL | 5,361 | 1,924 | 7,285 | | 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 / Pasco / Zephyr Shores**
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 | 49,569 | 2,015 | 51,584 | 49,569 | 2,610 | 52,179 | B-4 (W) | - |
| 3 Less: | | | | | | | | |
| 4 Operation & Maintenance | 52,859 | (1,928) | 50,931 | 52,859 | 7,937 | 60,796 | B-5 (W) | - |
| 5 Depreciation, net of CIAC Amort. | 8,513 | 0 | 8,513 | 8,513 | 0 | 8,513 | B-13 (W) | - |
| 6 Amortization | 0 | 0 | 0 | 0 | 0 | 0 | B-18 (W) | - |
| 7 Taxes Other Than Income | 5,361 | 1,924 | 7,285 | 5,361 | 1,924 | 7,285 | B-15 (W) | - |
| 8 Pre Tax Operating Expenses | 66,733 | (5) | 66,728 | 66,733 | 9,861 | 76,594 | - | - |
| 9 **TOTAL PRE-TAX INCOME** | (17,164) | 2,020 | (15,144) | (17,164) | (7,251) | (24,415) | - | - |
| 10 **TAX COMPUTATION:** | | | | | | | | |
| 11 Pre Tax Operating Income | (17,164) | 2,020 | (15,144) | (17,164) | (7,251) | (24,415) | Above | - |
| 12 Less: | | | | | | | | |
| 13 Interest Expense: | | | | | | | | |
| 14 Rate Base | 103,443 | (3,046) | 100,396 | 103,443 | (1,813) | 101,630 | 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 | 6,000 | (177) | 5,823 | 6,000 | (105) | 5,895 | - | - |
| 17 Total Taxable Income | (23,163) | 2,196 | (20,967) | (23,163) | (7,146) | (30,309) | - | - |
| 18 Statutory Tax Rate | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | 37.63% | B-3 (W) | - |
| 19 **SUBTOTAL INCOME TAXES** | (8,716) | 826 | (7,890) | (8,716) | (2,689) | (11,405) | - | - |
| 20 Less: | | | | | | | | |
| 21 Parent Debt Adjustment | 344 | 0 | 344 | 344 | 0 | 344 | C-9 (W) | - |
| 22 Investment Tax Credit | 68 | 0 | 68 | 68 | 0 | 68 | C-8 (W) | - |
| 23 **TOTAL INCOME TAXES** | (9,129) | 826 | (8,303) | (9,129) | (2,689) | (11,818) | - | B-1 (W) |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [ ] Final [X]
Historic [X] Projected [ ]

Explanation: Provide a schedule that shows the calculations of acquisition adjustment amortization expense for test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-13 (W)
Recap Schedules: B-1 (W)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|

**1991 AQUISITION ADJUSTMENT AMORTIZATION EXPENSE**

| 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. (%) | 0.52% | 0.00% | 0.52% | B-13 (W) | |
| 3 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | Above |